

# Administration

**TABLE 1—SUMMARY OF EXPENDITURES OF THE STATE BOARD OF EQUALIZATION**  
**For the period July 1, 2010, to June 30, 2012**  
**(In thousands of dollars)**

Function 1	Expenditures	
	2010-11 2	2011-12 3
Personal Services .....	\$324,203	\$350,030
Operating Expenses and Equipment:		
General Expense .....	16,714	18,602
Printing .....	1,431	1,554
Communications .....	4,668	4,591
Postage .....	3,667	3,197
Insurance .....	8	7
Travel—In-State .....	4,139	5,064
Travel—Out-of-State .....	3,384	3,251
Training .....	397	704
Facilities Operations .....	22,715	43,682
Utilities .....	135	131
Consulting & Professional Services:		
Interdepartmental .....	10,762	12,921
External .....	6,373	6,471
Consolidated Data Center .....	10,000	9,239
Data Processing .....	8,589	7,307
Central Administrative Services .....	4,654	5,063
Equipment .....	3,701	2,487
Other Items of Expense .....	100	110
Totals, Operating Expenses and Equipment .....	\$101,437	\$124,381
Totals, Expenditures .....	\$425,640	\$474,411
Reimbursements .....	-135,201	-136,520
Special Funds .....	-57,713	-63,660
Federal Funds .....	-123	-139
Net Expenditures (General Fund) .....	\$232,603	\$274,092

# Administration

**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,  
BY FISCAL YEAR, 2001-02 TO 2011-12  
(In thousands of dollars)**

Revenue source	2011-12	2010-11	2009-10	2008-09	2007-08
1	2	3	4	5	6
Local taxes on state-assessed properties <sup>a</sup> .....	\$947,000	\$874,658	\$838,728	\$830,536	\$785,570
Private car taxes .....	8,041	6,201	5,816	6,045	6,110
Fuel taxes and fees:					
Motor vehicle fuel taxes: <sup>b</sup>					
Gasoline tax <sup>c</sup> .....	5,220,208	5,203,521	2,668,891	2,678,003	2,804,134
Jet fuel tax .....	2,534	2,384	2,252	2,492	3,065
Subtotals .....	5,222,742	5,205,905	2,671,143	2,680,495	2,807,199
Diesel and use fuel taxes <sup>d</sup> .....	363,152	474,079	494,268	520,060	587,994
Fees <sup>k</sup> .....	4,347	3,377	3,386	3,266	1,401
Subtotals .....	367,499	477,456	497,654	523,326	589,395
Fuel totals .....	5,590,241	5,683,361	3,168,797	3,203,821	3,396,594
Sales and use taxes and fees: <sup>e</sup>					
State taxes <sup>e,f,g,h</sup> .....	19,242,348	27,304,440	27,672,958	25,273,188	27,771,845
Local revenue fund state sales tax .....	2,722,030	2,461,759	2,348,068	2,439,721	2,805,089
Public safety fund sales tax .....	2,721,846	2,461,610	2,348,068	2,439,721	2,805,089
Fiscal recovery fund sales tax <sup>h</sup> .....	1,345,698	1,217,117	1,161,938	1,239,366	1,401,776
Local Revenue Fund 2011 <sup>g</sup> .....	5,247,531				
City and county taxes <sup>i</sup> .....	4,009,624	3,681,279	3,510,763	3,734,285	4,228,650
County transportation tax .....	1,329,474	1,228,097	1,170,171	1,246,361	1,429,075
Special district taxes .....	4,567,694	4,161,245	7,505,613	3,551,907	3,974,548
Fees <sup>j</sup> .....	10,560	2,116	532	385	405
Totals .....	41,196,804	42,517,662	42,165,819	39,924,935	44,416,478
Alcoholic beverage taxes: <sup>e</sup>					
Taxes on beer and wine .....	162,198	158,324	150,171	160,953	157,568
Taxes on distilled spirits .....	184,054	175,869	161,083	163,001	169,702
Totals .....	346,252	334,193	311,253	323,954	327,270
Cigarette and tobacco products taxes: <sup>e</sup>					
Cigarette tax .....	95,042	95,994	96,184	107,254	109,871
Cigarette and tobacco products surtax .....	283,420	285,019	293,769	315,344	327,734
Breast cancer research cigarette stamp tax .....	22,540	23,652	24,171	25,718	26,400
Children and families first cigarette stamp tax <sup>k</sup> .....	498,497	504,963	512,104	555,404	576,857
Cigarette and tobacco products licensing fee <sup>l</sup> .....	1,657	1,694	1,778	1,895	1,934
Totals .....	901,157	911,322	928,007	1,005,615	1,042,797
Insurance taxes .....	1,988,859	1,934,385	1,884,992	1,937,269	2,009,700
Electrical Energy Tax .....	74,163	56,915	53,300	57,049	57,040
Natural Gas Surcharge <sup>m</sup> .....	646,308	597,161	532,303	448,137	400,030
Emergency Telephone Users' Surcharge .....	83,313	86,507	90,349	107,795	103,748
Timber Yield Tax .....	8,061	6,480	2,967	6,872	12,831
Hazardous substances taxes and other environmental fees <sup>n</sup> .....	661,102	710,604	696,453	567,936	587,646
Grand totals .....	\$52,451,300	\$53,719,450	\$50,678,783	\$48,419,964	\$53,145,812

- a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.
- b. Based on business done during the fiscal year, that is, tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.
- c. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed.
- d. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.
- e. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the BOE, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the BOE or credited against subsequent tax liabilities during the fiscal year are deducted.
- f. Effective July 15, 1991, the state sales tax rate was increased to 5 1/2 percent from 4 3/4 percent. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. Effective January 1, 2001, the state sales tax rate decreased to 4 3/4 percent from 5 percent. Effective January 1, 2002, the state sales tax rate was increased to 5 percent from 4 3/4 percent. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and was in effect until June 30, 2011.
- g. The Local Revenue Fund was created on July 1, 2011 at a rate of 1.0625 percent. At the same time the state sales tax rate was reduced to 3.9375 percent.
- h. This special 1/4 percent tax became effective July 1, 2004.
- i. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.
- j. Effective January 1, 2011, fees include collection recovery costs.

# Administration

**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,  
BY FISCAL YEAR, 2001-02 TO 2011-12—Concluded  
(In thousands of dollars)**

Revenue source	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02
1	7	8	9	10	11	12
Local taxes on state-assessed properties <sup>a</sup> .....	\$740,861	\$733,150	\$715,600	\$749,200	\$700,600	\$677,770
Private car taxes .....	6,703	6,950	6,577	6,637	6,416	6,379
Fuel taxes and fees:						
Motor vehicle fuel taxes: <sup>b</sup>						
Gasoline tax <sup>c</sup> .....	2,845,623	2,871,962	2,862,296	2,868,133	2,825,923	2,771,406
Jet fuel tax .....	3,042	3,118	2,569	2,189	2,429	2,447
Subtotals .....	2,848,664	2,875,079	2,864,865	2,870,322	2,828,352	2,773,853
Diesel and use fuel taxes <sup>d</sup> .....	574,608	550,466	531,700	500,880	474,495	467,981
Fees .....	266	341	363	353	504	314
Subtotals .....	574,874	550,806	532,063	501,233	474,999	468,295
Fuel totals .....	3,423,538	3,425,886	3,396,928	3,371,555	3,303,350	3,242,148
Sales and use taxes and fees: <sup>e</sup>						
State taxes <sup>e,f,g,h</sup> .....	28,396,242	27,936,047	26,180,129	24,064,797	22,620,217	21,588,029
Local revenue fund state sales tax .....	2,850,488	2,811,773	2,635,571	2,442,269	2,279,070	2,208,508
Public safety fund sales tax .....	2,850,488	2,811,773	2,635,803	2,442,040	2,279,066	2,208,509
Fiscal recovery fund sales tax <sup>h</sup> .....	1,406,048	1,395,801	1,187,425	—	—	—
Local Revenue Fund 2011 <sup>g</sup>						
City and county taxes <sup>i</sup> .....	4,264,888	4,199,969	4,053,961	4,822,579	4,527,774	4,423,236
County transportation tax .....	1,419,150	1,401,329	1,312,438	1,205,470	1,132,003	1,105,575
Special district taxes .....	3,918,005	3,743,610	3,469,334	3,081,100	2,900,754	2,855,851
Fees <sup>j</sup> .....	482	431	425	365	341	399
Totals .....	45,105,793	44,300,734	41,475,086	38,058,620	35,739,227	34,390,107
Alcoholic beverage taxes: <sup>k</sup>						
Taxes on beer and wine .....	169,372	157,627	156,612	166,108	150,322	152,298
Taxes on distilled spirits .....	164,434	160,654	157,663	146,730	140,253	140,334
Totals .....	333,806	318,282	314,275	312,838	290,575	292,632
Cigarette and tobacco products taxes: <sup>e</sup>						
Cigarette tax .....	115,370	118,026	119,056	117,137	114,911	121,611
Cigarette and tobacco products surtax .....	335,893	334,713	330,887	321,125	322,764	332,998
Breast cancer research cigarette stamp tax ...	27,273	28,161	28,840	28,427	31,186	30,322
Children and families first cigarette stamp tax <sup>k</sup>	603,385	611,031	609,503	601,708	595,439	624,579
Cigarette and tobacco products licensing fee <sup>l</sup>	2,183	1,859	2,938	18,479	—	—
Totals .....	1,084,103	1,093,789	1,091,224	1,086,875	1,064,301	1,109,511
Insurance taxes .....	1,982,588	2,001,281	1,973,696	1,834,205	1,582,297	1,520,939
Electrical Energy Tax .....	56,357	51,638	64,427	58,173	46,086	44,853
Natural Gas Surcharge <sup>m</sup> .....	440,430	346,172	301,376	262,614	227,945	179,107
Emergency Telephone Users' Surcharge .....	112,154	130,911	128,463	136,124	131,239	125,381
Timber Yield Tax .....	15,301	16,145	14,267	14,503	12,535	15,099
Hazardous substances taxes and other environmental fees <sup>n</sup> .....	565,423	559,835	471,177	423,348	404,674	392,535
Grand totals .....	\$53,867,057	\$52,984,773	\$49,953,096	\$46,314,692	\$43,509,246	\$41,996,461

k. This tax became effective January 1, 1999, to raise funds for early childhood development programs

l. This tax became effective January 1, 2004.

m. This tax became effective January 1, 2001.

n. Revenues were first received under these programs in 1981-82 for hazardous waste.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.

# Administration

**TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION FUNCTIONS,  
2010-11 and 2011-12  
(In thousands of dollars)**

Program	BOE Expenditures <sup>a</sup>		Non-BOE Expenditures <sup>b</sup>		Total Costs	
	2010-11	2011-12	2010-11	2011-12	2010-11	2011-12
1	2	3	4	5	6	7
County Assessment Standards .....	\$8,021	\$9,027	\$528	\$975	\$8,549	\$10,002
State-Assessed Property <sup>c</sup> .....	7,403	7,535	452	762	7,855	8,297
Timber Tax .....	1,551	1,588	—	—	1,551	1,588
Sales and Use Tax .....	338,768	378,692	17,725	21,555	356,493	400,247
Hazardous Substances Tax .....	3,312	4,117	—	—	3,312	4,117
Alcoholic Beverage Tax .....	2,120	2,412	180	208	2,300	2,620
Tire Recycling Fee .....	1,179	1,395	—	—	1,179	1,395
Cigarette and Tobacco Products Tax .....	19,740	22,076	302	233	20,042	22,309
Cigarette and Tobacco Products Licensing .....	8,462	7,765	76	81	8,538	7,846
Transportation Fund Tax <sup>d</sup> .....	22,130	23,704	—	—	22,130	23,704
Occupational Lead Poisoning Prevention Fee .....	603	744	—	—	603	744
Integrated Waste Management .....	365	443	—	—	365	443
Underground Storage Tank Fee .....	2,496	2,905	—	—	2,496	2,905
Oil Spill Prevention .....	180	244	—	—	180	244
Energy Resources Surcharge .....	247	196	—	—	247	196
Annual Water Rights Fee .....	276	435	—	—	276	435
Childhood Lead Poisoning Prevention Fee .....	399	497	—	—	399	497
Marine Invasive Species Fee .....	304	401	—	—	304	401
State Responsibility Fire Area Prevention Fee Program .....	—	1,115	—	—	—	1,115
Emergency Telephone Users SurchARGE .....	1,041	1,462	—	—	1,041	1,462
E-Waste Recycling Fee .....	4,179	4,700	—	—	4,179	4,700
Insurance Tax .....	226	220	19	19	245	239
Natural Gas Surcharge .....	617	670	—	—	617	670
Appeals from Other Governmental Programs .....	1,860	2,035	100	113	1,960	2,148
Administration and Support:						
Distributed to Other Programs <sup>e</sup> .....	-42,214	-50,249	—	—	-42,214	-50,249
Non-BOE Programs (Reimbursable) .....	161	—	—	—	161	—
Totals .....	\$425,640	\$474,378	\$19,382	\$23,946	\$445,022	\$498,324
Reimbursements .....	-135,201	-136,520	—	—	-135,201	-136,520
Special Funds .....	-57,713	-63,660	—	—	-57,713	-63,660
Federal Funds .....	-123	-139	—	—	-123	-139
Net Totals, Programs .....	\$232,603	\$274,059	\$19,382	\$23,946	\$251,985	\$298,005

a. Format conforms to Program Budget presentation.

b. Includes a portion of the cost of operating central agencies that perform services for the BOE; such as offices of the Attorney General, the State Controller, and the State Personnel Board.

c. Includes the cost of assessing and collecting the private railroad car tax.

d. Includes Motor Vehicle Fuel License Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.

e. These administrative costs are already allocated to the above tax programs.

**TABLE 3B—REVENUES AND RATIOS OF STATE BOARD OF EQUALIZATION EXPENDITURES AND TOTAL COSTS TO REVENUES FROM ASSESSMENTS MADE BY THE BOE, 2010-11 and 2011-12**

Tax <sup>a</sup>	Revenues (In thousands)		Ratio of BOE expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	2010-11	2011-12	2010-11	2011-12	2010-11	2011-12
1	2	3	4	5	6	7
Taxes on state-assessed property .....	\$880,859	\$955,041	.84	.79	.89	.87
Timber tax .....	6,480	8,061	23.93	19.70	23.93	19.70
Sales and use tax .....	42,517,662	41,196,804	.80	.92	.84	.97
Alcoholic beverage tax .....	334,193	346,252	.63	.70	.69	.76
Cigarette tax .....	911,322	901,157	3.09	3.31	3.14	3.35
Motor vehicle fuel taxes <sup>b</sup> .....	5,683,361	5,590,241	.39	.44	.39	.44
Insurance tax .....	1,934,385	1,988,859	.01	.01	.01	.01
Energy resources surcharge .....	56,915	74,163	.43	.59	.43	.59
Natural gas surcharge .....	597,161	646,308	.10	.10	.10	.10
Emergency telephone users' surcharge .....	86,507	83,313	1.20	1.75	1.20	1.75
Hazardous substance taxes and other environmental fees .....	710,604	661,102	1.87	2.42	1.87	2.42
Totals and ratios .....	\$53,719,450	\$52,451,300	.77	.88	.81	.93

a. Format conforms to Program Budget presentation.

b. Gasoline tax refunds have not been deducted from collections and the cost of making them is not included in expenditures.

# Property Taxes

**TABLE 4—SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES<sup>a</sup>, AND AVERAGE TAX RATES, 2002-03 to 2012-13**  
**(Assessed values in thousands of dollars)**

Assessment agency and type of property	2012-13	2011-12	2010-11	2009-10	2008-09
1	2	3	4	5	6
County assessors:					
Land .....	1,927,594,109	1,902,401,474	1,890,854,565	1,926,162,716	1,989,451,240
Improvements .....	2,411,789,746	2,373,527,889	2,366,714,243	2,397,817,681	2,432,602,477
Totals .....	4,339,383,855	4,275,929,362	4,257,568,808	4,323,980,397	4,422,053,718
Tangible personal property .....	173,683,128	171,638,006	174,433,686	185,217,751	180,481,417
Gross tangible property totals ..	4,513,066,983	4,447,567,368	4,432,002,494	4,509,198,148	4,602,535,135
Exemptions:					
Homeowners' exemption .....	37,517,049	38,137,661	38,576,891	38,704,140	38,671,384
All other exemptions <sup>b</sup> .....	156,141,533	150,383,362	140,265,290	136,363,774	123,041,362
Net tangible property totals: <sup>c</sup>					
Net of "all other exemptions" <sup>b</sup> ...	4,356,925,450	4,297,184,006	4,291,737,204	4,372,834,374	4,479,493,773
Net of all exemptions .....	4,319,408,401	4,259,046,345	4,253,160,312	4,334,130,234	4,440,822,389
State Board of Equalization:					
Land .....	11,809,784	11,613,997	11,329,641	10,892,274	10,492,234
Improvements .....	63,521,809	61,478,160	55,683,139	53,380,713	50,851,014
Totals .....	75,331,594	73,092,157	67,012,780	64,272,986	61,343,248
Tangible personal property .....	11,847,113	12,201,776	11,998,784	11,836,598	14,366,494
Gross tangible property totals ..	87,178,706	85,293,933	79,011,564	76,109,584	75,709,742
Totals all property:					
Land .....	1,939,403,893	1,914,015,471	1,902,184,206	1,937,054,990	1,999,943,474
Improvements .....	2,475,311,555	2,435,006,049	2,422,397,382	2,451,198,393	2,483,453,491
Totals .....	4,414,715,449	4,349,021,520	4,324,581,588	4,388,253,383	4,483,396,965
Tangible personal property .....	185,530,241	183,839,781	186,432,470	197,054,348	194,847,911
Gross tangible property totals ..	4,600,245,690	4,532,861,301	4,511,014,058	4,585,307,731	4,678,244,877
Net tangible property totals: <sup>c</sup>					
Net of "all other exemptions" <sup>b</sup> ...	4,444,104,156	4,382,477,939	4,370,748,767	4,448,943,958	4,555,203,515
Net of all exemptions .....	4,406,587,107	4,344,340,278	4,332,171,876	4,410,239,818	4,516,532,131
Property tax levies <sup>d</sup> (in thousands) .....	—	\$48,996,715	\$48,896,145	\$49,184,264	\$49,840,470
Statewide average tax rates (per \$100 assessed valuation) ...	—	\$1.135	\$1.132	\$1.119	\$1.108
Property tax relief <sup>e</sup> (in thousands) .....	—	\$434,384	\$438,082	\$438,724	\$480,312

- a. Excludes assessments of railroad cars for application of the state's private railroad car tax (see Tables 17A and 17B) or assessments of motor vehicles for application of the "vehicle license fee", an ad valorem excise tax administered by the Department of Motor Vehicles and exacted from owners of motor vehicles in lieu of general property tax.
- b. "All other exemptions" include those for veterans, churches, religious properties, colleges, schools below college grade, hospitals, and charitable properties.
- c. Tax rates are set on assessed values which include the homeowners' exemption and exclude "all other exemptions" from the gross. Taxes are actually levied on values "net of all exemptions" and the state reimburses local governments for all of the tax loss attributable to the homeowners' exemption.
- d. Property tax relief payments by the state to local governments, sometimes viewed as state payments of property taxes, are excluded.
- e. Includes state payments to local governments for all reimbursable exemptions, plus senior citizens' tax assistance. During 2011-12 the state allocated the following amounts to local governments to cover these: homeowners', \$434,384,000; open-space lands and senior citizens' tax assistance, none.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 4—SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES<sup>a</sup>, AND AVERAGE TAX RATES, 2002-03 to 2012-13—Concluded  
(Assessed values in thousands of dollars)**

Assessment agency and type of property	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
7	8	9	10	11	12	13
County assessors:						
Land .....	1,884,852,899	1,695,259,252	1,473,747,592	1,294,831,041	1,170,557,558	1,072,387,815
Improvements .....	2,336,680,923	2,150,803,238	1,944,025,544	1,770,270,168	1,643,502,847	1,535,859,502
Totals .....	4,221,533,822	3,846,062,491	3,417,773,137	3,065,101,209	2,814,060,406	2,608,247,318
Tangible personal property .....	170,474,308	159,426,488	149,220,783	148,213,236	152,467,569	153,773,507
Gross tangible property totals .	4,392,008,130	4,005,488,979	3,566,993,920	3,213,314,445	2,966,527,975	2,762,020,825
Exemptions:						
Homeowners' exemption .....	38,483,821	38,235,070	38,163,819	37,957,506	37,660,115	37,115,584
All other exemptions <sup>b</sup> .....	112,946,918	101,881,424	91,747,391	85,279,440	77,943,192	71,193,917
Net tangible property totals: <sup>c</sup>						
Net of "all other exemptions" <sup>b</sup> ...	4,279,061,212	3,903,607,555	3,475,246,528	3,128,035,004	2,888,584,783	2,690,826,907
Net of all exemptions .....	4,240,577,391	3,865,372,484	3,437,082,710	3,090,077,499	2,850,924,668	2,653,711,323
State Board of Equalization:						
Land .....	9,815,659	9,392,890	9,439,396	9,474,174	9,166,568	7,841,377
Improvements .....	47,115,135	44,604,935	43,155,483	42,056,755	47,369,188	41,617,933
Totals .....	56,930,794	53,997,825	52,594,879	51,530,928	56,535,756	49,459,310
Tangible personal property .....	14,745,311	13,598,962	14,359,500	14,060,894	12,709,778	15,714,876
Gross tangible property totals .	71,676,105	67,596,787	66,954,379	65,591,822	69,245,534	65,174,186
Totals all property:						
Land .....	1,894,668,558	1,704,652,142	1,483,186,988	1,304,305,215	1,179,724,126	1,080,229,192
Improvements .....	2,383,796,058	2,195,408,174	1,987,181,028	1,812,326,923	1,690,872,036	1,577,477,435
Totals .....	4,278,464,616	3,900,060,316	3,470,368,016	3,116,632,137	2,870,596,161	2,657,706,627
Tangible personal property .....	185,219,619	173,025,450	163,580,283	162,274,130	165,177,347	169,488,383
Gross tangible property totals .	4,463,684,235	4,073,085,766	3,633,948,299	3,278,906,267	3,035,773,509	2,827,195,010
Net tangible property totals: <sup>c</sup>						
Net of "all other exemptions" <sup>b</sup> ...	4,350,737,317	3,971,204,341	3,542,200,908	3,193,626,826	2,957,830,317	2,756,001,093
Net of all exemptions .....	4,312,253,496	3,932,969,271	3,504,037,089	3,155,669,321	2,920,170,202	2,718,885,509
Property tax levies <sup>d</sup> (in thousands) .....	\$47,211,171	\$43,155,793	\$38,340,880	\$34,520,776	\$31,812,084	\$29,351,266
Statewide average tax rates (per \$100 assessed valuation) ...	\$1.098	\$1.099	\$1.098	\$1.095	\$1.091	\$1.082
Property tax relief <sup>e</sup> (in thousands) .....	\$669,098	\$666,462	\$668,445	\$665,409	\$657,689	\$649,333

# Property Taxes

**TABLE 5—ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION<sup>a</sup>, BY CLASS OF PROPERTY AND BY COUNTY, 2012-13**  
(In thousands of dollars)

County 1	Land 2	Improvements 3	Personal Property <sup>b</sup> 4	Exemptions 5	Net total 6	Percent change year to year 7
Alameda .....	\$62,703,889	\$134,700,016	\$10,566,585	\$6,555,501	\$201,414,988	2.4
Alpine .....	232,294	452,622	10,870	390	695,396	-0.1
Amador .....	1,578,849	2,815,076	157,269	130,980	4,420,214	-1.8
Butte .....	6,248,197	12,115,006	1,134,786	970,501	18,527,488	-1.2
Calaveras .....	1,674,999	3,921,082	124,947	95,527	5,625,500	-4.2
Colusa .....	1,084,219	2,227,812	259,952	47,153	3,524,830	5.6
Contra Costa .....	56,698,888	89,243,108	4,339,130	4,916,194	145,364,931	1.1
Del Norte .....	700,704	1,071,631	79,906	63,129	1,789,112	1.8
El Dorado .....	8,122,556	17,247,267	660,997	522,151	25,508,669	-0.4
Fresno .....	17,565,322	42,430,820	3,947,026	2,475,174	61,467,995	0.1
Glenn .....	1,010,819	1,400,473	261,971	53,399	2,619,864	0.5
Humboldt .....	4,386,202	7,243,488	599,212	601,036	11,627,866	1.4
Imperial .....	3,767,339	6,145,262	993,931	388,668	10,517,865	0.5
Inyo .....	2,675,527	1,328,448	106,857	70,915	4,039,916	-1.1
Kern .....	38,110,180	51,462,320	3,333,645	1,989,121	90,917,025	7.2
Kings .....	2,730,029	6,283,942	664,832	357,344	9,321,459	1.5
Lake .....	2,680,364	4,188,389	180,492	213,714	6,835,530	-0.3
Lassen .....	786,706	1,335,674	116,272	67,673	2,170,979	-1.9
Los Angeles .....	569,324,253	530,382,692	44,787,929	42,627,197	1,101,867,677	2.2
Madera .....	3,664,690	7,448,006	720,420	593,072	11,240,043	2.3
Marin .....	27,462,846	30,349,373	942,991	1,579,010	57,176,199	0.8
Mariposa .....	815,439	1,231,294	63,501	26,950	2,083,284	-0.2
Mendocino .....	4,421,077	5,468,241	543,682	279,701	10,153,299	-0.6
Merced .....	4,352,901	11,928,770	1,011,077	601,576	16,691,172	0.8
Modoc .....	445,382	531,252	84,162	19,608	1,041,188	2.6
Mono .....	1,962,514	3,385,063	103,462	40,046	5,410,992	-1.4
Monterey .....	22,948,299	27,155,237	1,612,757	1,914,519	49,801,775	1.2
Napa .....	11,256,982	16,540,971	1,286,855	835,734	28,249,075	2.1
Nevada .....	4,990,356	10,249,646	333,087	316,095	15,256,994	-1.3
Orange .....	233,242,803	193,439,110	16,466,411	10,627,672	432,520,652	1.7
Placer .....	17,206,339	35,990,649	1,499,727	1,811,053	52,885,663	-0.4
Plumas .....	1,220,444	2,426,031	88,859	52,116	3,683,218	-2.3
Riverside .....	63,815,487	140,226,334	5,266,156	4,940,826	204,367,151	-0.5
Sacramento .....	35,305,585	83,149,410	4,517,586	5,348,617	117,623,964	-2.9
San Benito .....	2,281,483	3,195,936	281,932	98,162	5,661,189	-1.5
San Bernardino .....	49,706,322	118,630,894	6,524,883	6,084,602	168,777,497	0.7
San Diego .....	173,840,948	217,659,349	15,962,967	13,185,077	394,278,188	—
San Francisco .....	80,246,847	88,292,381	4,004,943	6,851,706	165,692,466	4.0
San Joaquin .....	14,663,724	37,293,401	3,569,628	2,123,674	53,403,079	-0.1
San Luis Obispo .....	18,240,574	23,330,816	1,229,098	672,032	42,128,456	1.1
San Mateo .....	67,456,568	79,512,468	6,686,701	3,717,457	149,938,281	3.4
Santa Barbara .....	30,609,231	33,724,207	2,400,284	3,075,408	63,658,314	1.0
Santa Clara .....	147,504,687	160,870,631	21,409,988	17,313,050	312,472,255	3.2
Santa Cruz .....	17,322,514	16,078,845	713,723	992,242	33,122,840	-0.9
Shasta .....	4,229,594	10,433,929	811,503	704,407	14,770,618	-1.7
Sierra .....	263,288	280,541	15,215	11,995	547,050	-2.4
Siskiyou .....	1,407,957	2,859,040	273,066	183,500	4,356,563	-0.9
Solano .....	10,146,293	28,293,062	3,013,478	1,274,503	40,178,330	0.3
Sonoma .....	25,519,039	40,183,611	2,356,565	2,025,633	66,033,582	-0.3
Stanislaus .....	10,213,375	23,652,714	1,947,692	1,889,181	33,924,599	-2.4
Sutter .....	2,511,634	5,122,056	548,627	258,325	7,923,991	-1.3
Tehama .....	1,441,442	3,029,404	237,010	146,821	4,561,035	-3.2
Trinity .....	575,546	719,348	30,025	24,391	1,300,529	2.1
Tulare .....	7,360,694	19,557,460	1,630,842	732,560	27,816,436	-0.6
Tuolumne .....	1,978,271	4,048,613	269,470	205,125	6,091,230	-2.0
Ventura .....	48,598,663	56,158,760	3,538,420	2,269,043	106,026,799	0.6
Yolo .....	6,621,491	13,708,292	896,986	883,812	20,342,957	-0.3
Yuba .....	1,471,230	3,161,283	309,856	286,470	4,655,899	-2.1
Totals .....	\$1,939,403,893	\$2,475,311,555	\$185,530,241	\$156,141,533	\$4,444,104,156	1.4

a. The value of the homeowners' exemption, \$37,517,049,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

b. Excludes railroad cars operated by private railroad car companies, which were assessed at \$720,269,000 and are subject to exclusive state taxation.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 6—ASSESSED VALUE OF STATE-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, BY CLASS OF PROPERTY AND BY COUNTY, 2012-13**  
 (In thousands of dollars)

County 1	Land 2	Improvements 3	Personal property <sup>a</sup> 4	Total 5	Percent change year to year 6
Alameda .....	\$423,803	\$2,217,396	\$629,461	\$3,270,660	17.5
Alpine .....	3,256	13,372	859	17,487	-8.7
Amador .....	10,464	175,709	14,010	200,183	0.5
Butte .....	37,350	649,161	163,942	850,453	4.6
Calaveras .....	5,530	107,342	8,688	121,560	2.2
Colusa .....	25,661	965,703	14,603	1,005,967	12.4
Contra Costa .....	468,275	2,694,979	434,647	3,597,900	-0.5
Del Norte .....	2,536	30,285	5,964	38,785	0.7
El Dorado .....	22,434	261,587	38,780	322,801	2.7
Fresno .....	183,448	2,973,929	246,415	3,403,792	2.2
Glenn .....	6,217	107,786	8,747	122,751	6.9
Humboldt .....	11,565	315,579	37,982	365,126	3.1
Imperial .....	28,324	250,884	45,458	324,666	4.0
Inyo .....	14,234	90,618	8,990	113,843	-3.3
Kern .....	180,225	2,971,114	193,992	3,345,331	-5.2
Kings .....	15,856	353,834	21,378	391,068	2.5
Lake .....	21,506	106,676	8,329	136,511	2.3
Lassen .....	19,284	123,114	21,544	163,942	0.3
Los Angeles .....	3,539,746	7,914,056	2,530,088	13,983,891	1.1
Madera .....	55,040	512,923	47,938	615,901	-1.0
Marin .....	53,435	345,119	64,448	463,002	1.3
Mariposa .....	6,156	62,998	3,387	72,540	-0.9
Mendocino .....	16,522	209,534	19,406	245,462	5.8
Merced .....	25,577	446,747	35,281	507,605	0.6
Modoc .....	10,043	135,951	11,979	157,973	1.7
Mono .....	18,127	72,107	5,991	96,225	-1.5
Monterey .....	134,098	1,048,569	81,527	1,264,193	-3.9
Napa .....	27,187	225,436	23,777	276,400	4.0
Nevada .....	29,801	221,699	18,247	269,747	-2.2
Orange .....	1,362,159	2,905,416	876,300	5,143,875	-0.8
Placer .....	132,368	716,641	180,399	1,029,409	-3.4
Plumas .....	59,018	378,162	18,312	455,492	0.7
Riverside .....	300,233	3,728,414	390,818	4,419,465	-7.1
Sacramento .....	158,167	911,229	408,153	1,477,549	-2.9
San Benito .....	4,076	108,037	8,132	120,244	5.4
San Bernardino .....	843,165	4,448,185	798,798	6,090,148	-0.6
San Diego .....	837,971	9,214,523	1,715,058	11,767,552	10.8
San Francisco .....	407,889	1,752,360	419,515	2,579,765	5.7
San Joaquin .....	257,365	1,313,144	242,545	1,813,054	7.9
San Luis Obispo .....	138,254	2,585,474	247,126	2,970,854	2.4
San Mateo .....	345,989	940,743	182,547	1,469,280	4.9
Santa Barbara .....	163,054	620,875	99,657	883,587	9.5
Santa Clara .....	656,711	2,339,379	667,945	3,664,035	0.2
Santa Cruz .....	35,821	244,915	42,237	322,973	-0.3
Shasta .....	64,690	695,083	57,480	817,253	2.1
Sierra .....	2,178	35,547	4,037	41,762	7.6
Siskiyou .....	36,720	195,067	51,441	283,229	0.1
Solano .....	64,756	785,632	97,536	947,924	-2.6
Sonoma .....	54,315	656,215	74,497	785,026	1.1
Stanislaus .....	56,178	321,375	66,726	444,278	1.8
Sutter .....	19,784	334,958	24,087	378,829	-6.5
Tehama .....	11,863	194,580	15,631	222,074	3.1
Trinity .....	1,845	23,375	2,973	28,193	0.2
Tulare .....	41,499	772,755	45,494	859,748	3.8
Tuolumne .....	7,420	126,028	13,281	146,730	5.8
Ventura .....	288,139	994,689	257,174	1,540,002	1.8
Yolo .....	44,952	379,895	57,303	482,150	0.1
Yuba .....	17,503	194,908	36,050	248,462	-2.0
<b>Totals .....</b>	<b>\$11,809,784</b>	<b>\$63,521,809</b>	<b>\$11,847,113</b>	<b>\$87,178,706</b>	<b>2.2</b>

a. Excludes railroad cars operated by private railroad car companies, which were assessed at \$720,269,000 and are subject to exclusive state taxation.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 7—ASSESSED VALUE OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION<sup>a</sup>, BY CLASS OF PROPERTY AND BY COUNTY, 2012-13  
(In thousands of dollars)**

County 1	Land 2	Improvements 3	Personal Property 4	Exemptions 5	Net total 6	Percent change year to year 7
Alameda .....	\$62,280,086	\$132,482,620	\$9,937,123	\$6,555,501	\$198,144,328	2.2
Alpine .....	229,038	439,250	10,011	390	677,909	0.1
Amador .....	1,568,385	2,639,367	143,259	130,980	4,220,030	-1.9
Butte .....	6,210,847	11,465,845	970,844	970,501	17,677,035	-1.4
Calaveras .....	1,669,470	3,813,740	116,259	95,527	5,503,941	-4.3
Colusa .....	1,058,557	1,262,109	245,349	47,153	2,518,863	3.1
Contra Costa .....	56,230,613	86,548,129	3,904,483	4,916,194	141,767,031	1.2
Del Norte .....	698,168	1,041,346	73,942	63,129	1,750,327	1.9
El Dorado .....	8,100,122	16,985,681	622,217	522,151	25,185,868	-0.5
Fresno .....	17,381,874	39,456,891	3,700,611	2,475,174	58,064,203	—
Glenn .....	1,004,602	1,292,687	253,224	53,399	2,497,114	0.2
Humboldt .....	4,374,637	6,927,909	561,230	601,036	11,262,740	1.3
Imperial .....	3,739,015	5,894,378	948,474	388,668	10,193,199	0.4
Inyo .....	2,661,293	1,237,830	97,866	70,915	3,926,073	-1.0
Kern .....	37,929,956	48,491,207	3,139,652	1,989,121	87,571,694	7.8
Kings .....	2,714,173	5,930,108	643,453	357,344	8,930,390	1.4
Lake .....	2,658,857	4,081,713	172,163	213,714	6,699,019	-0.4
Lassen .....	767,422	1,212,560	94,728	67,673	2,007,037	-2.0
Los Angeles .....	565,784,507	522,468,636	42,257,841	42,627,197	1,087,883,787	2.2
Madera .....	3,609,650	6,935,083	672,482	593,072	10,624,143	2.5
Marin .....	27,409,410	30,004,254	878,543	1,579,010	56,713,197	0.8
Mariposa .....	809,282	1,168,296	60,114	26,950	2,010,743	-0.2
Mendocino .....	4,404,556	5,258,707	524,276	279,701	9,907,837	-0.7
Merced .....	4,327,324	11,482,023	975,796	601,576	16,183,566	0.8
Modoc .....	435,339	395,301	72,183	19,608	883,215	2.7
Mono .....	1,944,387	3,312,956	97,471	40,046	5,314,768	-1.4
Monterey .....	22,814,202	26,106,669	1,531,230	1,914,519	48,537,582	1.3
Napa .....	11,229,795	16,315,536	1,263,078	835,734	27,972,675	2.1
Nevada .....	4,960,555	10,027,947	314,840	316,095	14,987,247	-1.3
Orange .....	231,880,644	190,533,694	15,590,111	10,627,672	427,376,777	1.7
Placer .....	17,073,971	35,274,007	1,319,328	1,811,053	51,856,254	-0.3
Plumas .....	1,161,425	2,047,869	70,548	52,116	3,227,726	-2.8
Riverside .....	63,515,254	136,497,920	4,875,338	4,940,826	199,947,686	-0.3
Sacramento .....	35,147,418	82,238,181	4,109,433	5,348,617	116,146,415	-2.9
San Benito .....	2,277,407	3,087,900	273,800	98,162	5,540,944	-1.7
San Bernardino .....	48,863,157	114,182,708	5,726,086	6,084,602	162,687,349	0.8
San Diego .....	173,002,977	208,444,826	14,247,909	13,185,077	382,510,636	-0.3
San Francisco .....	79,838,958	86,540,021	3,585,427	6,851,706	163,112,701	4.0
San Joaquin .....	14,406,359	35,980,256	3,327,082	2,123,674	51,590,024	-0.3
San Luis Obispo .....	18,102,321	20,745,342	981,972	672,032	39,157,603	1.0
San Mateo .....	67,110,579	78,571,725	6,504,154	3,717,457	148,469,002	3.4
Santa Barbara .....	30,446,177	33,103,331	2,300,627	3,075,408	62,774,727	0.9
Santa Clara .....	146,847,976	158,531,252	20,742,042	17,313,050	308,808,219	3.2
Santa Cruz .....	17,286,693	15,833,930	671,486	992,242	32,799,868	-0.9
Shasta .....	4,164,904	9,738,846	754,022	704,407	13,953,365	-1.9
Sierra .....	261,110	244,994	11,178	11,995	505,288	-3.2
Siskiyou .....	1,371,237	2,663,973	221,624	183,500	4,073,334	-1.0
Solano .....	10,081,537	27,507,430	2,915,942	1,274,503	39,230,406	0.4
Sonoma .....	25,464,724	39,527,397	2,282,069	2,025,633	65,248,557	-0.3
Stanislaus .....	10,157,197	23,331,339	1,880,966	1,889,181	33,480,321	-2.5
Sutter .....	2,491,850	4,787,098	524,540	258,325	7,545,162	-1.0
Tehama .....	1,429,579	2,834,825	221,379	146,821	4,338,961	-3.5
Trinity .....	573,701	695,974	27,052	24,391	1,272,336	2.1
Tulare .....	7,319,194	18,784,705	1,585,349	732,560	26,956,688	-0.7
Tuolumne .....	1,970,851	3,922,585	256,189	205,125	5,944,500	-2.2
Ventura .....	48,310,524	55,164,071	3,281,246	2,269,043	104,486,798	0.6
Yolo .....	6,576,539	13,328,396	839,684	883,812	19,860,807	-0.3
Yuba .....	1,453,727	2,966,375	273,805	286,470	4,407,437	-2.1
<b>Totals .....</b>	<b>\$1,927,594,109</b>	<b>\$2,411,789,746</b>	<b>\$173,683,128</b>	<b>\$156,141,533</b>	<b>\$4,356,925,450</b>	<b>1.4</b>

a. The value of the homeowners' exemption, \$37,517,049,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 8—NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',  
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2012-13  
(Assessed values in thousands of dollars)**

County	Number of Veterans' exemptions <sup>a</sup>	Exempt value				
		Veterans <sup>a</sup>	College	Low-Valued Property	Church	Religious
1	2	3	4	5	6	7
Alameda .....	651	\$66,292	\$264,943	—	\$218,703	\$392,325
Alpine .....	1	97	—	— <sup>b</sup>	22	—
Amador .....	65	7,483	—	\$963	72	11,063
Butte .....	492	51,057	—	—	1,695	123,286
Calaveras .....	116	12,269	—	1,843	694	21,050
Colusa .....	26	2,576	—	102	397	7,207
Contra Costa .....	994	105,338	192,207	— <sup>b</sup>	15,031	637,263
Del Norte .....	149	14,104	—	—	—	15,705
El Dorado .....	345	40,478	43	—	280	101,892
Fresno .....	796	81,607	25,162	3,634	41,216	429,869
Glenn .....	37	3,721	—	—	307	14,899
Humboldt .....	335	37,660	—	1,957	2,902	52,016
Imperial .....	81	7,365	—	—	6,618	69,951
Inyo .....	15	1,369	2,084	— <sup>b</sup>	533	14,183
Kern .....	680	66,698	6,011	—	65,529	444,028
Kings .....	225	23,506	—	—	4,549	50,954
Lake .....	258	28,204	—	— <sup>b</sup>	—	23,802
Lassen .....	62	5,978	—	—	—	13,973
Los Angeles .....	1,965	208,956	5,250,118	—	946,591	3,431,567
Madera .....	195	21,097	—	5,948	1,235	62,047
Marin .....	165	19,885	103,896	— <sup>b</sup>	49,126	68,643
Mariposa .....	73	8,109	—	172	1,193	10,945
Mendocino .....	236	26,277	2,395	500	296	24,972
Merced .....	313	29,927	—	582	40,620	79,686
Modoc .....	38	3,551	—	—	257	4,403
Mono .....	3	474	—	712	520	6,826
Monterey .....	920	89,544	46,674	— <sup>b</sup>	3,178	153,307
Napa .....	148	16,256	104,475	187	1,718	77,710
Nevada .....	257	29,931	—	173	1,503	24,493
Orange .....	1,361	145,782	751,271	—	99,274	1,482,333
Placer .....	553	66,381	84,914	—	21,389	286,521
Plumas .....	67	6,965	3,081	1,179	4,599	14,067
Riverside .....	2,566	286,004	216,316	—	19,632	849,366
Sacramento .....	2,134	215,393	35,108	—	101,284	642,755
San Benito .....	78	9,124	—	350	5,851	22,445
San Bernardino .....	1,800	185,458	258,341	—	137,564	767,141
San Diego .....	4,496	484,667	1,175,664	—	77,464	1,271,314
San Francisco .....	149	14,684	696,648	—	80,566	251,766
San Joaquin .....	593	64,072	267,513	—	247,636	106,444
San Luis Obispo .....	308	37,256	1,096	43,757	5,831	128,629
San Mateo .....	280	31,313	373,358	—	15,270	215,096
Santa Barbara .....	369	40,980	97,020	—	123,406	45,610
Santa Clara .....	731	76,828	7,261,162	—	67,365	768,285
Santa Cruz .....	261	28,581	82	5,116	15,036	54,445
Shasta .....	813	87,421	35,324	1,426	4,272	118,158
Sierra .....	9	823	—	— <sup>b</sup>	—	1,841
Siskiyou .....	128	12,642	—	863	52	27,972
Solano .....	1,479	157,460	24,643	—	12,365	155,469
Sonoma .....	472	52,907	332	15,359	15,537	130,976
Stanislaus .....	638	64,389	—	3,573	13,876	347,236
Sutter .....	219	23,442	121	691	367	60,225
Tehama .....	211	21,696	—	330	568	25,651
Trinity .....	57	6,296	—	—	2,351	6,003
Tulare .....	408	38,679	—	—	20,199	247,390
Tuolumne .....	187	20,805	—	—	4,591	30,327
Ventura .....	693	77,401	231,775	—	99,949	318,787
Yolo .....	157	16,782	—	3,508	6,058	93,375
Yuba .....	197	19,399	12	1,679	6,367	23,609
Totals .....	31,055	\$3,303,439	\$17,511,787	\$94,604	\$2,613,505	\$14,861,303

a. Disabled veterans included in these figures numbered 31,047 with an exempt value of \$3,303,347,000. Comparable figures for 2011-12 were 29,919 and \$3,107,365,000.

b. Does not exempt property having low full value. Under Section 155.20 of the Revenue and Taxation code, counties are permitted to exempt property having low full value. The statute allows the exemption where the tax proceeds are less than the costs of administration, up to a full value of less than \$10,000, or \$50,000 in the case of a possessory interest, for a temporary and transitory use, in certain publicly owned facilities. An additional 27 counties have adopted ordinances but exempt low value properties by assigning them a taxable value of zero.

# Property Taxes

**TABLE 8—NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',  
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2012-13—Concluded**  
(Assessed values in thousands of dollars)

County	Exempt value					Total exempt value as percent of tax base <sup>f</sup>	
	Welfare			All other <sup>d</sup>	Total <sup>e</sup>		
	Schools below college grade	Hospitals	Other charitable properties <sup>c</sup>				
8	9	10	11	12	13	14	
Alameda .....	—	\$1,911,970	\$3,466,448	\$233,644	\$6,554,325	3.3	
Alpine .....	—	—	271	—	390	.0	
Amador .....	—	66,584	42,414	2,401	130,980	2.7	
Butte .....	—	535,435	238,297	20,180	969,949	5.0	
Calaveras .....	—	29,621	29,238	814	95,527	1.4	
Colusa .....	\$1,512	9,875	25,483	—	47,153	1.7	
Contra Costa .....	163,840	2,110,691	1,594,069	111,406	4,929,845	3.3	
Del Norte .....	270	450	31,946	653	63,129	3.5	
El Dorado .....	5,981	156,134	213,815	3,528	522,151	1.9	
Fresno .....	37,520	1,035,185	314,732	506,249	2,475,174	4.0	
Glenn .....	—	—	34,383	88	53,399	2.0	
Humboldt .....	5,517	246,319	214,494	40,170	601,036	5.4	
Imperial .....	8,771	—	295,962	—	388,668	3.6	
Inyo .....	—	—	27,493	25,252	70,915	1.7	
Kern .....	57,008	532,083	793,516	24,248	1,989,121	2.5	
Kings .....	12,616	121,166	142,535	2,016	357,344	4.0	
Lake .....	1,780	81,882	78,044	—	213,714	3.0	
Lassen .....	228	21,368	25,676	451	67,673	2.9	
Los Angeles .....	1,124,984	7,953,395	23,611,425	100,160	42,627,197	3.9	
Madera .....	3,330	399,032	98,839	1,544	593,072	5.2	
Marin .....	168,438	241,675	915,295	12,052	1,579,010	2.8	
Mariposa .....	—	—	6,094	436	26,950	1.3	
Mendocino .....	2	48,194	172,684	4,382	279,701	2.7	
Merced .....	6,964	320,248	117,318	6,231	601,576	3.5	
Modoc .....	11,339	—	—	58	19,608	1.9	
Mono .....	—	—	32,810	154	41,496	.7	
Monterey .....	2,265	362,554	1,250,166	6,831	1,914,519	3.7	
Napa .....	48,122	239,787	336,733	10,747	835,734	3.1	
Nevada .....	5,607	73,048	171,236	10,105	316,095	1.8	
Orange .....	439,711	3,039,082	4,433,733	229,214	10,620,401	2.5	
Placer .....	7,502	771,104	539,618	36,234	1,813,662	3.1	
Plumas .....	—	—	21,160	1,065	52,116	1.2	
Riverside .....	105,515	936,313	2,424,991	102,690	4,940,826	2.3	
Sacramento .....	140,524	1,482,570	2,514,155	216,828	5,348,617	4.2	
San Benito .....	2,348	—	54,359	3,685	98,162	1.6	
San Bernardino .....	39,701	1,560,932	3,008,473	126,992	6,084,602	3.5	
San Diego .....	188,905	2,117,146	7,626,722	233,274	13,175,157	3.3	
San Francisco .....	4,360	387,947	5,301,396	114,339	6,851,706	4.5	
San Joaquin .....	21,198	899,464	468,417	48,930	2,123,674	3.7	
San Luis Obispo .....	14,939	76,407	342,961	21,156	672,032	1.6	
San Mateo .....	411,165	1,032,793	1,468,963	168,587	3,716,545	2.6	
Santa Barbara .....	92,951	1,122,429	1,541,455	13,579	3,077,428	5.0	
Santa Clara .....	607,731	1,619,878	6,189,939	721,861	17,313,050	5.6	
Santa Cruz .....	67,445	127,527	659,341	34,670	992,242	2.9	
Shasta .....	7,686	124,488	322,338	3,295	704,407	4.3	
Sierra .....	—	590	8,460	346	12,061	2.0	
Siskiyou .....	55	57,272	84,404	239	183,500	4.1	
Solano .....	37,299	259,465	597,326	30,232	1,274,260	3.0	
Sonoma .....	69,542	461,907	1,244,979	34,095	2,025,633	2.9	
Stanislaus .....	676	993,174	408,131	58,126	1,889,181	5.1	
Sutter .....	11,429	57,085	81,655	23,310	258,325	3.0	
Tehama .....	4,124	30,403	63,213	1,167	147,151	3.0	
Trinity .....	—	—	9,217	523	24,391	2.0	
Tulare .....	—	—	411,019	15,273	732,560	2.6	
Tuolumne .....	830	80,051	65,541	2,980	205,125	3.0	
Ventura .....	93,302	302,132	1,045,280	100,418	2,269,043	2.1	
Yolo .....	15,622	168,876	548,064	31,527	883,812	4.2	
Yuba .....	—	142,906	89,397	3,101	286,470	5.7	
<b>Totals .....</b>	<b>\$4,050,654</b>	<b>\$34,348,639</b>	<b>\$75,856,120</b>	<b>\$3,501,535</b>	<b>\$156,141,586</b>	<b>3.5</b>	

c. General welfare agencies, youth service agencies, and religious properties other than churches.

d. Includes all other enrolled exemptions, e.g., cemeteries, historical aircraft, free museums and libraries, and property leased to government.

e. Includes all enrolled exemptions except those arising from the homeowners' exemption law

f. The tax base includes the value of the homeowners' exemptions but excludes all other exemptions. Tax base is given in column 6 of Table 5.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 9—GROSS ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY, NUMBER OF HOMEOWNERS' EXEMPTIONS, EXEMPT VALUE BY TYPE OF EXEMPTION, AND NET ASSESSED VALUE SUBJECT TO GENERAL PROPERTY TAXES, 2012-13**  
**(Assessed values in thousands of dollars)**

County	Gross assessed value	Number of homeowners' exemptions	Exempt value			Taxable assessed value (Net of all exemptions)
			Homeowners'	All other	Total	
1	2	3	4	5	6	7
Alameda .....	\$207,970,489	248,884	\$1,742,140	\$6,555,501	\$8,297,640	\$199,672,849
Alpine .....	695,786	175	1,221	390	1,611	694,176
Amador .....	4,551,193	8,778	61,333	130,980	192,313	4,358,881
Butte .....	19,497,989	40,769	284,778	970,501	1,255,279	18,242,710
Calaveras .....	5,721,028	11,571	80,888	95,527	176,415	5,544,612
Colusa .....	3,571,982	3,362	23,499	47,153	70,652	3,501,330
Contra Costa .....	150,281,125	204,581	1,431,574	4,916,194	6,347,768	143,933,358
Del Norte .....	1,852,241	4,548	31,366	63,129	94,494	1,757,747
El Dorado .....	26,030,820	39,518	276,203	522,151	798,355	25,232,466
Fresno .....	63,943,169	107,057	748,362	2,475,174	3,223,536	60,719,633
Glenn .....	2,673,263	4,724	32,954	53,399	86,353	2,586,910
Humboldt .....	12,228,902	24,457	171,174	601,036	772,209	11,456,692
Imperial .....	10,906,533	17,790	124,520	388,668	513,187	10,393,345
Inyo .....	4,110,831	3,791	26,196	70,915	97,111	4,013,720
Kern .....	92,906,145	111,043	759,161	1,989,121	2,748,281	90,157,864
Kings .....	9,678,802	16,504	115,272	357,344	472,616	9,206,186
Lake .....	7,049,244	11,951	83,573	213,714	297,287	6,751,957
Lassen .....	2,238,652	5,478	38,251	67,673	105,923	2,132,728
Los Angeles .....	1,144,494,874	1,140,722	7,980,742	42,627,197	50,607,939	1,093,886,935
Madera .....	11,833,116	18,997	132,925	593,072	725,998	11,107,118
Marin .....	58,755,209	53,976	377,786	1,579,010	1,956,796	56,798,413
Mariposa .....	2,110,233	4,161	28,981	26,950	55,931	2,054,303
Mendocino .....	10,433,000	14,599	102,184	279,701	381,885	10,051,115
Merced .....	17,292,748	29,952	208,964	601,576	810,540	16,482,208
Modoc .....	1,060,796	2,252	15,758	19,608	35,365	1,025,430
Mono .....	5,451,039	1,964	13,729	40,046	53,775	5,397,264
Monterey .....	51,716,293	44,167	308,428	1,914,519	2,222,946	49,493,347
Napa .....	29,084,809	22,665	158,526	835,734	994,260	28,090,549
Nevada .....	15,573,090	24,037	168,192	316,095	484,287	15,088,802
Orange .....	443,148,323	458,167	3,205,506	10,627,672	13,833,178	429,315,145
Placer .....	54,696,715	78,465	548,778	1,811,053	2,359,830	52,336,885
Plumas .....	3,735,334	4,925	34,427	52,116	86,543	3,648,791
Riverside .....	209,307,977	308,656	2,157,966	4,940,826	7,098,792	202,209,185
Sacramento .....	122,972,581	233,710	1,635,964	5,348,617	6,984,581	115,988,000
San Benito .....	5,759,351	8,986	62,798	98,162	160,959	5,598,391
San Bernardino .....	174,862,099	258,329	1,806,750	6,084,602	7,891,352	166,970,747
San Diego .....	407,463,265	510,826	3,575,291	13,185,077	16,760,368	390,702,897
San Francisco .....	172,544,171	92,764	649,345	6,851,706	7,501,051	165,043,120
San Joaquin .....	55,526,753	93,137	651,610	2,123,674	2,775,284	52,751,468
San Luis Obispo .....	42,800,488	47,536	332,744	672,032	1,004,775	41,795,713
San Mateo .....	153,655,738	129,236	904,649	3,717,457	4,622,106	149,033,632
Santa Barbara .....	66,733,722	57,856	404,813	3,075,408	3,480,221	63,253,501
Santa Clara .....	329,785,305	278,833	1,951,825	17,313,050	19,264,875	310,520,430
Santa Cruz .....	34,115,082	39,030	273,202	992,242	1,265,443	32,849,639
Shasta .....	15,475,025	37,949	264,394	704,407	968,801	14,506,224
Sierra .....	559,045	838	5,866	11,995	17,860	541,184
Siskiyou .....	4,540,063	10,531	73,408	183,500	256,907	4,283,156
Solano .....	41,452,833	61,594	430,774	1,274,503	1,705,277	39,747,556
Sonoma .....	68,059,216	85,939	601,019	2,025,633	2,626,652	65,432,564
Stanislaus .....	35,813,781	76,512	534,044	1,889,181	2,423,225	33,390,555
Sutter .....	8,182,316	15,475	108,170	258,325	366,495	7,815,821
Tehama .....	4,707,856	13,289	91,842	146,821	238,663	4,469,193
Trinity .....	1,324,920	2,653	18,522	24,391	42,913	1,282,007
Tulare .....	28,548,996	48,094	335,502	732,560	1,068,063	27,480,933
Tuolumne .....	6,296,355	12,706	88,654	205,125	293,779	6,002,576
Ventura .....	108,295,843	137,012	960,564	2,269,043	3,229,608	105,066,235
Yolo .....	21,226,769	28,963	202,566	883,812	1,086,378	20,140,391
Yuba .....	4,942,369	11,088	77,379	286,470	363,849	4,578,520
Totals .....	\$4,600,245,690	5,365,572	\$37,517,049	\$156,141,533	\$193,658,582	\$4,406,587,107

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 10—NET<sup>a</sup> STATE- AND COUNTY-ASSESSED VALUE OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES ON THE SECURED AND UNSECURED ROLLS, BY COUNTY, 2012-13**  
 (In thousands of dollars)

County	Secured valuations			Unsecured valuations (Local only) <sup>b</sup>	Total assessed value
	State-assessed	Locally assessed	Total		
1	2	3	4	5	6
Alameda .....	\$3,270,660	\$185,801,549	\$189,072,210	\$12,342,779	\$201,414,988
Alpine .....	17,487	640,065	657,552	37,844	695,396
Amador .....	200,183	4,118,904	4,319,088	101,126	4,420,214
Butte .....	850,453	16,770,811	17,621,264	906,224	18,527,488
Calaveras .....	121,560	5,396,395	5,517,955	107,545	5,625,500
Colusa .....	1,005,967	2,284,221	3,290,188	234,642	3,524,830
Contra Costa .....	3,597,900	136,251,355	139,849,255	5,515,677	145,364,931
Del Norte .....	38,785	1,713,219	1,752,005	37,108	1,789,112
El Dorado .....	322,801	24,642,431	24,965,232	543,437	25,508,669
Fresno .....	3,403,792	54,939,498	58,343,291	3,124,704	61,467,995
Glenn .....	122,751	2,377,093	2,499,843	120,021	2,619,864
Humboldt .....	365,126	10,815,463	11,180,589	447,277	11,627,866
Imperial .....	324,666	9,398,885	9,723,551	794,314	10,517,865
Inyo .....	113,843	3,209,259	3,323,102	716,814	4,039,916
Kern .....	3,345,331	81,356,773	84,702,104	6,214,921	90,917,025
Kings .....	391,068	8,525,907	8,916,975	404,484	9,321,459
Lake .....	136,511	6,548,082	6,684,593	150,937	6,835,530
Lassen .....	163,942	1,899,988	2,063,929	107,049	2,170,979
Los Angeles .....	13,983,891	1,042,759,115	1,056,743,005	45,124,672	1,101,867,677
Madera .....	615,901	10,141,220	10,757,120	482,923	11,240,043
Marin .....	463,002	55,402,656	55,865,658	1,310,541	57,176,199
Mariposa .....	72,540	1,970,580	2,043,120	40,163	2,083,284
Mendocino .....	245,462	9,559,679	9,805,141	348,157	10,153,299
Merced .....	507,605	14,938,014	15,445,619	1,245,553	16,691,172
Modoc .....	157,973	848,180	1,006,153	35,034	1,041,188
Mono .....	96,225	4,953,986	5,050,211	360,782	5,410,992
Monterey .....	1,264,193	46,480,770	47,744,963	2,056,812	49,801,775
Napa .....	276,400	26,694,932	26,971,332	1,277,743	28,249,075
Nevada .....	269,747	14,639,165	14,908,912	348,082	15,256,994
Orange .....	5,143,875	408,977,784	414,121,659	18,398,992	432,520,652
Placer .....	1,029,409	50,468,454	51,497,863	1,387,800	52,885,663
Plumas .....	455,492	3,135,200	3,590,692	92,527	3,683,218
Riverside .....	4,419,465	192,452,373	196,871,838	7,495,313	204,367,151
Sacramento .....	1,477,549	110,980,625	112,458,174	5,165,790	117,623,964
San Benito .....	120,244	5,263,702	5,383,946	277,243	5,661,189
San Bernardino .....	6,090,148	152,744,255	158,834,403	9,943,094	168,777,497
San Diego .....	11,767,552	368,553,055	380,320,607	13,957,581	394,278,188
San Francisco .....	2,579,765	153,348,032	155,927,797	9,764,669	165,692,466
San Joaquin .....	1,813,054	48,164,446	49,977,501	3,425,578	53,403,079
San Luis Obispo .....	2,970,854	38,077,063	41,047,916	1,080,540	42,128,456
San Mateo .....	1,469,280	139,764,978	141,234,258	8,704,024	149,938,281
Santa Barbara .....	883,587	59,873,343	60,756,930	2,901,384	63,658,314
Santa Clara .....	3,664,035	285,855,354	289,519,389	22,952,866	312,472,255
Santa Cruz .....	322,973	32,032,844	32,355,817	767,024	33,122,840
Shasta .....	817,253	13,071,336	13,888,590	882,029	14,770,618
Sierra .....	41,762	481,025	522,787	24,263	547,050
Siskiyou .....	283,229	3,859,710	4,142,939	213,624	4,356,563
Solano .....	947,924	36,721,662	37,669,586	2,508,744	40,178,330
Sonoma .....	785,026	62,829,525	63,614,551	2,419,031	66,033,582
Stanislaus .....	444,278	31,624,875	32,069,153	1,855,446	33,924,599
Sutter .....	378,829	6,998,398	7,377,226	546,764	7,923,991
Tehama .....	222,074	4,164,096	4,386,170	174,865	4,561,035
Trinity .....	28,193	1,235,334	1,263,527	37,002	1,300,529
Tulare .....	859,748	25,367,200	26,226,948	1,589,488	27,816,436
Tuolumne .....	146,730	5,754,173	5,900,903	190,327	6,091,230
Ventura .....	1,540,002	100,437,241	101,977,242	4,049,557	106,026,799
Yolo .....	482,150	18,727,770	19,209,920	1,133,038	20,342,957
Yuba .....	248,462	4,191,944	4,440,406	215,493	4,655,899
<b>Totals .....</b>	<b>\$87,178,706</b>	<b>\$4,150,233,991</b>	<b>\$4,237,412,697</b>	<b>\$206,691,460</b>	<b>\$4,444,104,156</b>

a. Includes the value of the homeowners' exemption but excludes "all other" exemptions.

b. All state-assessed property is on the secured roll.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 11—ASSESSED VALUE<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES  
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2012-13**  
(In thousands of dollars)

City	Locally assessed value		City	Locally assessed value		City	Locally assessed value	
	1	2		1	2		1	2
Adelanto .....	1,531,854		Campbell .....	6,481,273		East Palo Alto .....	1,928,670	
Agoura Hills .....	4,001,939		Canyon Lake .....	1,339,900		Eastvale .....	6,205,741	
Alameda .....	9,412,518		Capitola .....	1,797,159		El Cajon .....	7,161,790	
Albany .....	1,982,375		Carlsbad .....	23,808,267		El Centro .....	2,223,295	
Alhambra .....	7,105,691		Carmel .....	3,030,387		El Cerrito .....	2,848,616	
Alico Viejo .....	7,594,376		Carpinteria .....	1,779,625		El Monte .....	5,929,195	
Alturas .....	134,076		Carson .....	13,165,816		El Segundo .....	9,635,152	
Amador .....	22,115		Cathedral City .....	3,388,601		Elk Grove .....	13,558,380	
American Canyon .....	2,127,630		Ceres .....	2,000,683		Emeryville .....	3,914,905	
Anaheim .....	35,844,601		Cerritos .....	7,561,102		Encinitas .....	11,731,338	
Anderson .....	545,249		Chico .....	6,931,556		Escalon .....	551,701	
Angels Camp .....	434,765		Chino .....	8,801,747		Escondido .....	11,818,542	
Antioch .....	6,606,339		Chino Hills .....	9,043,902		Etna .....	40,601	
Apple Valley .....	4,490,282		Chowchilla .....	599,260		Eureka .....	2,046,114	
Arcadia .....	11,107,635		Chula Vista .....	20,966,819		Exeter .....	452,540	
Arcata .....	1,183,970		Citrus Heights .....	5,315,098		Fairfax .....	1,085,024	
Arroyo Grande .....	2,247,284		Claremont .....	3,778,826		Fairfield .....	9,331,327	
Artesia .....	1,317,698		Clayton .....	1,604,536		Farmersville .....	246,891	
Arvin .....	378,067		Clearlake .....	760,719		Ferndale .....	145,359	
Atascadero .....	2,911,227		Cloverdale .....	752,974		Fillmore .....	890,265	
Atherton .....	6,949,218		Clovis .....	7,224,798		Firebaugh .....	274,194	
Atwater .....	1,098,342		Coachella .....	1,318,586		Folsom .....	9,905,023	
Auburn .....	1,538,877		Coalinga .....	443,190		Fontana .....	13,596,262	
Avalon .....	700,733		Colfax .....	159,248		Fort Bragg .....	612,201	
Avenal .....	275,109		Colma .....	556,790		Fort Jones .....	38,734	
Azusa .....	3,242,112		Colton .....	2,596,799		Fortuna .....	870,785	
Bakersfield .....	21,687,341		Colusa .....	261,692		Foster City .....	6,876,136	
Baldwin Park .....	3,703,772		Commerce .....	4,296,651		Fountain Valley .....	7,152,923	
Banning .....	1,634,713		Compton .....	4,803,823		Fowler .....	368,955	
Barstow .....	1,197,323		Concord .....	11,316,232		Fremont .....	34,047,299	
Beaumont .....	2,697,620		Corcoran .....	367,834		Fresno .....	26,947,982	
Bell .....	1,372,090		Corning .....	346,929		Fullerton .....	14,945,408	
Bell Gardens .....	1,450,423		Corona .....	15,923,308		Galt .....	1,333,296	
Bellflower .....	4,262,552		Coronado .....	6,768,279		Garden Grove .....	12,390,448	
Belmont .....	4,809,419		Corte Madera .....	2,409,478		Gardena .....	4,781,364	
Belvedere .....	1,600,951		Costa Mesa .....	14,291,123		Gilroy .....	5,734,058	
Benicia .....	4,646,968		Cotati .....	795,377		Glendale .....	23,501,791	
Berkeley .....	13,507,523		Covina .....	4,155,089		Glendora .....	5,396,571	
Beverly Hills .....	22,706,392		Crescent City .....	292,310		Goleta .....	5,128,250	
Big Bear Lake .....	2,911,669		Cudahy .....	631,486		Gonzales .....	421,523	
Biggs .....	84,363		Culver City .....	7,503,375		Grand Terrace .....	764,493	
Bishop .....	443,672		Cupertino .....	14,620,390		Grass Valley .....	1,389,913	
Blue Lake .....	89,980		Cypress .....	5,646,669		Greenfield .....	478,081	
Blythe .....	604,726		Daly City .....	8,730,585		Gridley .....	327,871	
Bradbury .....	488,454		Dana Point .....	8,834,111		Grover Beach .....	1,247,484	
Brawley .....	1,042,500		Danville .....	9,238,371		Guadalupe .....	271,177	
Brea .....	7,164,176		Davis .....	6,322,645		Gustine .....	238,846	
Brentwood .....	5,478,587		Del Mar .....	2,690,069		Half Moon Bay .....	2,347,639	
Brisbane .....	1,584,787		Del Rey Oaks .....	223,653		Hanford .....	3,102,574	
Buellton .....	742,279		Delano .....	1,274,339		Hawaiian Gardens .....	646,866	
Buena Park .....	7,587,831		Desert Hot Springs .....	1,157,666		Hawthorne .....	5,828,849	
Burbank .....	18,449,609		Diamond Bar .....	7,469,396		Hayward .....	15,183,026	
Burlingame .....	7,430,506		Dinuba .....	930,377		Healdsburg .....	1,763,673	
Calabasas .....	6,584,768		Dixon .....	1,586,016		Hemet .....	4,176,083	
Calexico .....	1,402,901		Dorris .....	24,924		Hercules .....	2,423,178	
California City .....	706,437		Dos Palos .....	132,194		Hermosa Beach .....	5,092,791	
Calimesa .....	576,387		Downey .....	8,820,354		Hesperia .....	4,293,763	
Calipatria .....	94,266		Duarte .....	1,834,362		Hidden Hills .....	1,197,656	
Calistoga .....	686,878		Dublin .....	8,789,770		Highland .....	2,719,509	
Camarillo .....	10,270,384		Dunsmuir .....	106,179		Hillsborough .....	6,925,452	



# Property Taxes

**TABLE 11—ASSESSED VALUE<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2012-13—Concluded**  
 (In thousands of dollars)

City	Locally assessed value		City	Locally assessed value		City	Locally assessed value	
	1	2		1	2		1	2
St. Helena .....	1,770,102		Seaside .....	1,713,294		Upland .....	7,075,142	
Salinas .....	8,366,728		Sebastopol .....	969,078		Vacaville .....	9,548,071	
San Anselmo .....	2,449,778		Selma .....	890,486		Vallejo .....	7,647,896	
San Bernardino .....	10,315,491		Shafter .....	1,140,223		Ventura .....	12,045,409	
San Bruno .....	5,321,900		Shasta Lake .....	614,885		Vernon .....	4,111,842	
San Carlos .....	7,186,007		Sierra Madre .....	1,686,441		Victorville .....	6,486,422	
San Clemente .....	12,494,948		Signal Hill .....	2,048,707		Villa Park .....	1,397,601	
San Diego .....	178,299,375		Simi Valley .....	14,556,557		Visalia .....	8,448,506	
San Dimas .....	4,153,418		Solana Beach .....	3,674,056		Vista .....	8,552,269	
San Fernando .....	1,522,405		Soledad .....	631,072		Walnut .....	4,123,847	
San Francisco .....	163,112,701		Solvang .....	966,373		Walnut Creek .....	12,240,636	
San Gabriel .....	3,946,559		Sonoma .....	2,037,767		Wasco .....	552,184	
San Jacinto .....	2,051,534		Sonora .....	495,228		Waterford .....	288,113	
San Joaquin .....	83,258		South El Monte .....	1,780,861		Watsonville .....	3,096,469	
San Jose .....	121,356,569		South Gate .....	4,631,146		Weed .....	217,359	
San Juan Bautista .....	129,750		South Lake Tahoe .....	3,776,953		West Covina .....	8,832,424	
San Juan Capistrano .....	5,828,575		South Pasadena .....	3,526,841		West Hollywood .....	7,642,925	
San Leandro .....	9,984,667		South San Francisco .....	13,979,900		West Sacramento .....	5,132,229	
San Luis Obispo .....	6,237,003		Stanton .....	2,068,270		Westlake Village .....	2,811,394	
San Marcos .....	8,921,109		Stockton .....	16,471,599		Westminster .....	7,012,755	
San Marino .....	4,635,006		Suisun .....	1,568,909		Westmorland .....	43,083	
San Mateo .....	16,977,841		Sunnyvale .....	26,895,017		Wheatland .....	165,251	
San Pablo .....	1,597,919		Susanville .....	553,432		Whittier .....	7,327,172	
San Rafael .....	9,995,522		Sutter Creek .....	275,402		Wildomar .....	2,210,305	
San Ramon .....	14,634,208		Taft .....	363,495		Williams .....	268,490	
Sand City .....	223,034		Tehachapi .....	570,280		Willits .....	373,407	
Sanger .....	896,717		Tehama .....	19,801		Willows .....	274,639	
Santa Ana .....	20,260,537		Temecula .....	11,851,182		Windsor .....	3,002,540	
Santa Barbara .....	15,256,483		Temple City .....	3,671,608		Winters .....	420,413	
Santa Clara .....	25,291,151		Thousand Oaks .....	23,414,126		Woodlake .....	168,631	
Santa Clarita .....	20,981,745		Tiburon .....	3,993,735		Woodland .....	4,308,592	
Santa Cruz .....	6,980,146		Torrance .....	24,019,781		Woodside .....	4,442,754	
Santa Fe Springs .....	6,202,803		Tracy .....	6,886,600		Yorba Linda .....	11,481,167	
Santa Maria .....	6,475,458		Trinidad .....	80,103		Yountville .....	546,478	
Santa Monica .....	25,764,862		Truckee .....	4,997,293		Yreka .....	556,922	
Santa Paula .....	1,629,079		Tulare .....	3,400,097		Yuba City .....	4,197,363	
Santa Rosa .....	17,463,574		Tulelake .....	23,561		Yucaipa .....	3,377,997	
Santee .....	4,487,663		Turlock .....	4,389,288		Yucca Valley .....	1,355,651	
Saratoga .....	10,656,003		Tustin .....	9,490,332		GRAND TOTAL	\$3,572,750,834	
Sausalito .....	2,661,331		Twentynine Palms .....	816,485				
Scotts Valley .....	2,012,482		Ukiah .....	1,250,074				
Seal Beach .....	4,476,290		Union City .....	7,537,823				

a. These values are net of "all other exemptions" (see Table 8) but include the values of the homeowners' exemption because tax rates for the support of city governments are set on assessed valuations which include them and local governments are reimbursed by the state for them.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 12—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD  
OF EQUALIZATION, BY TYPE OF COMPANY, 2012-13**  
(In thousands of dollars)

Type of company 1	Assessed value 2
<b>UNDER PROVISIONS OF SECTION 721 OF THE REVENUE AND TAXATION CODE</b>	
Telephone and telegraph	
Local exchange carriers .....	\$10,303,136
Interexchange carriers .....	3,576,923
Wireless carriers <sup>a</sup> .....	6,559,437
Subtotal .....	\$20,439,497
Gas, electric, and water .....	55,602,432
Electric generation facilities .....	7,058,929
Intercounty pipelines, flumes, canals, ditches, and aqueducts .....	1,176,544
Railcar maintenance facilities .....	16,577
Railroads .....	2,884,727
Total .....	\$87,178,706
<b>UNDER PRIVATE RAILROAD CAR TAX LAW</b>	
Private railroad cars .....	\$720,269
Grand total .....	\$87,898,975

a. Effective January 1, 2012, radio-telephone paging carriers are included in wireless carriers.

**TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2012-13**  
(In thousands of dollars)

Name of company 1	Assessed value 2
<b>TELEPHONE AND TELEGRAPH COMPANIES</b>	
AT&T Communications .....	\$660,094,482
AT&T Mobility LLC .....	1,930,998,320
Cricket Communications, Inc. .....	117,422,000
Level 3 Communications, LLC .....	321,540,202
MCI Communications Services, Inc. .....	362,041,500
MCI Metro Access Transmission Services, LLC .....	147,100,000
MetroPCS Communications .....	472,901,254
NextG Networks of California, Inc. .....	112,600,000
Pacific Bell Telephone Company .....	6,898,570,548
Qwest Communications Company LLC .....	178,200,000
Sprint Communications Company, LP .....	218,294,800
Sprint Telephony PCS, LP .....	857,816,103
Sunesys, LLC .....	120,700,000
SureWest Broadband .....	144,185,623
SureWest Telephone .....	114,455,000
TelePacific Communications .....	135,478,000
T-Mobile West Corporation .....	1,179,324,563
tw telecom of california LP .....	163,600,000
Verizon California, Inc. .....	2,956,212,664
Verizon Wireless, formerly Celco Partnership .....	1,044,004,765
Verizon Wireless, formerly Los Angeles SMSA LP .....	783,386,500
XO Communications Services, Inc. .....	114,100,000
260 companies with an assessed value of less than \$112,000,000 each .....	1,405,394
Total for telephone and telegraph companies <sup>a</sup> .....	\$20,439,497

a. Includes 20 local exchange carriers, 225 interexchange carriers, and 36 wireless and radio-telephone paging carriers.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2012-13—Continued**  
(In thousands of dollars)

Name of company 1	Assessed value 2
<b>GAS, ELECTRIC, AND WATER COMPANIES</b>	
Atlantic Path 15, LLC .....	\$118,536
California Pacific Electric Company, LLC .....	145,229
Central Valley Gas Storage LLC .....	123,400
Gill Ranch Storage, LLC .....	143,220
Golden State Water Company .....	610,785
Kern River Gas Transmission Company .....	252,600
Lodi Gas Storage, LLC .....	207,300
North Baja Pipeline, LLC .....	83,900
Pacific Gas & Electric Company .....	23,483,764
PacifiCorp .....	208,859
Plumas-Sierra Rural Electric Cooperative .....	70,633
San Diego Gas & Electric Company .....	7,060,090
Sierra Pacific Power Company .....	83,007
Southern California Edison Company .....	18,226,669
Southern California Gas Company .....	3,626,172
Southwest Gas Corporation .....	210,183
Trans Bay Cable LLC .....	482,600
Wild Goose Storage, LLC .....	252,600
14 companies with an assessed value of less than \$70,000,000 each .....	212,884
Total for gas, electric, and water companies .....	\$55,602,432
<b>ELECTRIC GENERATION FACILITY COMPANIES</b>	
AES Alamitos, LLC .....	\$219,500
AES Huntington Beach, LLC .....	60,800
AES Redondo Beach, LLC .....	157,200
Bicent (California) Malburg, LLC .....	115,283
Blythe Energy, LLC .....	262,600
Cabrillo Power I LLC .....	147,600
Calpine Construction Finance Company, LP .....	173,800
Dynegy Moss Landing, LLC .....	569,000
El Segundo Energy Center LLC .....	79,600
El Segundo Power LLC .....	64,700
Elk Hills Power, LLC .....	264,341
GenOn Delta, LLC .....	100,100
GenOn Energy West, LP- Ormond Beach .....	66,700
GenOn Marsh Landing, LLC .....	80,900
Gilroy Energy Center, LLC .....	68,800
GWF Energy, LLC – Tracy .....	186,400
High Desert Power Trust 2000-A .....	278,600
Indigo Generation LLC .....	56,800
Inland Empire Energy Center, LLC .....	577,500
La Paloma Generating Company, LLC .....	401,900
Long Beach Generation LLC .....	64,100
Los Esteros Critical Energy Facility, LLC .....	121,300
Mariposa Energy, LLC .....	128,500
Metcalf Energy Center, LLC .....	282,200
Orange Grove Energy, LP .....	73,200
Otay Mesa Generating Company, LLC .....	367,900
Panoche Energy Center, LLC .....	321,000
Pastoria Energy Facility, LLC .....	372,300
Russell City Energy Company, LLC .....	287,200
Starwood Power-Midway, LLC .....	85,375
Sunrise Power Company, LLC .....	264,300
15 facilities with an assessed value of less than \$50,000,000 each .....	201,300
Total for electric generation facilities .....	\$6,500,799

# Property Taxes

**TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2012-13—Concluded**  
(In thousands of dollars)

Name of company 1	Assessed value 2
<b>INTERCOUNTY PIPELINES, FLUMES, CANALS, DITCHES, AND AQUEDUCTS<sup>c</sup></b>	
CALNEV Pipe Line LLC .....	\$58,000
Calpine Pittsburg, Inc. ....	13,200
Chevron Pipeline Company .....	53,400
Chevron U.S.A., Inc. ....	55,200
ConocoPhillips Pipe Line Company .....	42,900
CPN Pipeline Company .....	25,600
Crimson California Pipeline, LP .....	18,641
Pacific Pipeline System, LLC .....	24,145
Plains Pipeline, LP .....	17,000
Sacramento Municipal Utilities District .....	72,639
San Ardo Pipeline Company .....	18,400
San Pablo Bay Pipeline Company LLC .....	198,400
SFPP, LP .....	311,000
West Coast Pipe Lines .....	209,200
17 companies with an assessed value of less than \$10,000,000 each .....	58,820
Total for intercounty pipelines, etc. ....	\$1,176,544
 <b>RAILCAR MAINTENANCE FACILITY COMPANIES<sup>d</sup></b>	
GATX Corporation .....	\$10,143
TTX Company .....	6,309
Union Tank Car Company .....	125
Total for railcar maintenance facilities .....	\$16,577
 <b>RAILROAD COMPANIES</b>	
Arizona & California Railroad .....	\$1,753
BNSF Railway Company .....	1,061,170
California Northern Railroad .....	24,104
Central California Traction Company .....	9,343
Central Oregon & Pacific Railroad .....	2,124
McCloud Railway Company .....	2,031
Mendocino Railway .....	1,283
Modesto & Empire Traction Company .....	24,833
Napa Valley Wine Train, Inc. ....	19,288
Pacific Harbor Lines .....	16,260
Roaring Camp Railroad .....	2,435
Sacramento Valley Railroad, LLC .....	2,852
San Diego & Imperial Valley RR Company Inc. ....	6,014
San Joaquin Valley Railroad Company .....	14,676
Sierra Northern Railway .....	2,200
Stockton Terminal & Eastern Railroad .....	7,153
Trona Railway Company .....	12,635
Tulare Valley Railroad .....	3,930
Union Pacific Railroad Company .....	1,661,985
Ventura County Railroad .....	2,492
8 companies with an assessed value of less than \$1,200,000 each .....	3,900
Total for railroad companies .....	\$2,882,463

c. All other taxable property owned by these companies is locally assessed.

d. Property at fixed locations which is not subject to the private railroad car tax. Excludes the value of private railroad cars operated on the railroads, for which see Table 17A.



# Property Taxes

**TABLE 15—2011-12 GENERAL PROPERTY TAX DOLLAR<sup>a</sup>, BY COUNTY**

County	Property tax dollars <sup>b</sup>					Total
	City	County <sup>c</sup>	School <sup>c</sup>	Other districts	6	
1	2	3	4	5	6	
Alameda .....	.19	.13	.45	.23	\$1.00	
Alpine .....	—	.62	.26	.12	1.00	
Amador .....	.04	.32	.62	.02	1.00	
Butte .....	.05	.11	.60	.24	1.00	
Calaveras .....	.01	.18	.68	.13	1.00	
Colusa .....	.04	.38	.52	.06	1.00	
Contra Costa .....	.08	.11	.52	.28	1.00	
Del Norte .....	.01	.18	.64	.17	1.00	
El Dorado .....	.02	.22	.51	.25	1.00	
Fresno .....	.10	.13	.64	.13	1.00	
Glenn .....	.06	.20	.70	.04	1.00	
Humboldt .....	.02	.18	.65	.14	1.00	
Imperial .....	.07	.15	.57	.21	1.00	
Inyo .....	.01	.28	.61	.10	1.00	
Kern .....	.04	.26	.58	.12	1.00	
Kings .....	.06	.22	.53	.19	1.00	
Lake .....	.01	.21	.57	.21	1.00	
Lassen .....	.04	.20	.71	.05	1.00	
Los Angeles .....	.15	.20	.47	.18	1.00	
Madera .....	.03	.14	.72	.11	1.00	
Marin .....	.11	.17	.60	.13	1.00	
Mariposa .....	—	.25	.69	.05	1.00	
Mendocino .....	.02	.25	.63	.10	1.00	
Merced .....	.05	.21	.64	.10	1.00	
Modoc .....	.03	.26	.65	.06	1.00	
Mono .....	.04	.29	.42	.25	1.00	
Monterey .....	.06	.15	.64	.15	1.00	
Napa .....	.09	.19	.67	.06	1.00	
Nevada .....	.07	.14	.58	.22	1.00	
Orange .....	.10	.06	.62	.21	1.00	
Placer .....	.07	.17	.64	.13	1.00	
Plumas .....	.01	.20	.68	.11	1.00	
Riverside .....	.06	.10	.47	.37	1.00	
Sacramento .....	.10	.16	.54	.20	1.00	
San Benito .....	.02	.10	.63	.26	1.00	
San Bernardino .....	.06	.10	.44	.40	1.00	
San Diego .....	.12	.13	.62	.14	1.00	
San Francisco .....	—	.59	.31	.10	1.00	
San Joaquin .....	.09	.19	.59	.13	1.00	
San Luis Obispo .....	.07	.24	.62	.07	1.00	
San Mateo .....	.10	.12	.62	.16	1.00	
Santa Barbara .....	.05	.19	.60	.17	1.00	
Santa Clara .....	.09	.14	.62	.15	1.00	
Santa Cruz .....	.05	.12	.58	.25	1.00	
Shasta .....	.06	.13	.66	.16	1.00	
Sierra .....	.01	.52	.33	.14	1.00	
Siskiyou .....	.06	.21	.70	.04	1.00	
Solano .....	.12	.16	.46	.26	1.00	
Sonoma .....	.05	.20	.61	.14	1.00	
Stanislaus .....	.06	.10	.74	.10	1.00	
Sutter .....	.07	.12	.73	.08	1.00	
Tehama .....	.04	.25	.68	.03	1.00	
Trinity .....	—	.29	.67	.05	1.00	
Tulare .....	.05	.19	.60	.16	1.00	
Tuolumne .....	.01	.28	.64	.07	1.00	
Ventura .....	.08	.16	.53	.23	1.00	
Yolo .....	.16	.09	.56	.19	1.00	
Yuba .....	.03	.19	.69	.09	1.00	
<b>Totals .....</b>	<b>\$10</b>	<b>\$17</b>	<b>.54</b>	<b>\$19</b>	<b>\$1.00</b>	

a. Includes ad valorem levies for debt service on land and/or improvements only, but excludes special assessments levied on other than an ad valorem basis (for example, per parcel).

b. These proportions are based on the initial allocations as shown in Table 14 without any adjustment for the subsequent allocation of ERAF funds to either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap.

c. County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 16A—TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 2011**

Calendar year	Market value of timber harvest (In millions)	Timber yield tax		Timber reserve fund	
		Rate <sup>a</sup> (%)	Net revenue (In thousands)	Rate <sup>a</sup> (%)	Net revenue (In thousands)
1	2	3	4	5	6
2011 .....	\$272.5	2.9	\$6,960	—	—
2010 .....	199.5	2.9	5,156	—	—
2009 .....	99.2	2.9	3,717	—	—
2008 .....	323.3	2.9	11,241	—	—
2007 .....	474.4	2.9	14,578	—	—
2006 .....	534.1	2.9	15,685	—	—
2005 .....	546.9	2.9	15,652	—	—
2004 .....	500.1	2.9	14,440	—	—
2003 .....	447.7	2.9	13,193	—	—
2002 .....	452.0	2.9	13,742	—	—
2001 .....	575.7	2.9	19,656	—	—
2000 .....	909.1	2.9	26,026	—	—
1999 .....	763.8	2.9	23,249	—	—
1998 .....	759.0	2.9	22,815	—	—
1997 .....	867.7	2.9	26,282	—	—
1996 .....	920.9	2.9	26,707	—	—
1995 .....	945.3	2.9	27,415	—	—
1994 .....	1,103.1	2.9	31,991	—	—
1993 .....	1,272.3	2.9	36,897	—	—
1992 .....	902.4	2.9	26,170	—	—
1991 .....	661.8	2.9	19,192	—	—
1990 .....	890.5	2.9	24,937	—	—
1989 .....	762.7	2.9	21,731	—	—
1988 .....	669.2	2.9	20,014	—	—
1987 .....	577.2	2.9	16,828	—	—
1986 .....	451.8	2.9	14,009	—	—
1985 .....	396.5	2.9	12,155	—	—
1984 .....	425.0	2.9	13,144	—	—
1983 .....	400.5	2.9	12,045	— <sup>b</sup>	\$81
1982 .....	296.1	2.9	9,004	5.2	15,361
1981 .....	493.1	3.0	14,970	1.7	8,179
1980 .....	565.8	3.0	16,945	0.0	13
1979 .....	742.7	3.0	22,481	0.0	18
1978 .....	682.1	6.0	41,342	0.5	3,439
1977 .....	389.0 <sup>c</sup>	6.0	23,822 <sup>c</sup>	0.5	1,985 <sup>c</sup>

a. In effect for the year. The rate is set annually in December.

b. A sunset provision terminated the reserve fund tax at the end of 1982.

c. This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

# Property Taxes

**TABLE 16B—TIMBER PRODUCTION<sup>a</sup> STATISTICS, BY COUNTY, 2011**

County 1	Net volume <sup>b</sup> (In millions of board feet) 2	Market value <sup>c</sup> 3
Alameda .....	—	\$15,525
Alpine .....	—	—
Amador .....	9,979	1,267,250
Butte .....	42,617	9,458,911
Calaveras .....	33,661	4,144,867
Colusa .....	1,743	156,875
Contra Costa .....	—	6,225
Del Norte.....	9,456	2,789,092
El Dorado.....	40,467	4,750,723
Fresno.....	17,780	1,447,349
Glenn .....	372	66,460
Humboldt .....	216,272	65,778,020
Imperial .....	—	—
Inyo .....	—	—
Kern .....	3,871	175,923
Kings .....	—	—
Lake .....	362	45,915
Lassen .....	78,977	12,172,740
Los Angeles .....	—	—
Madera .....	3,839	281,850
Marin .....	—	—
Mariposa .....	4,563	561,801
Mendocino .....	89,795	25,761,584
Merced .....	—	8,400
Modoc .....	24,057	4,550,640
Mono .....	30	17,310
Monterey.....	—	4,387
Napa .....	—	—
Nevada .....	16,147	3,248,939
Orange.....	—	25,653
Placer.....	28,703	5,254,389
Plumas .....	74,370	11,510,226
Riverside .....	—	—
Sacramento .....	—	34,632
San Benito .....	—	—
San Bernardino .....	—	—
San Diego .....	—	9,254
San Francisco .....	—	—
San Joaquin .....	—	—
San Luis Obispo.....	—	8,109
San Mateo.....	6,060	2,709,322
Santa Barbara .....	—	—
Santa Clara .....	556	300,384
Santa Cruz .....	7,731	2,844,572
Shasta .....	186,833	40,381,470
Sierra .....	22,044	3,840,151
Siskiyou .....	194,564	39,211,863
Solano .....	—	15,912
Sonoma .....	6,542	1,728,445
Stanislaus .....	—	—
Sutter .....	—	—
Tehama .....	56,885	10,634,572
Trinity .....	40,316	5,588,772
Tulare .....	1,497	132,200
Tuolumne .....	44,164	6,518,225
Ventura .....	—	13,356
Yolo.....	—	—
Yuba .....	24,072	5,017,453
Totals .....	1,288,325	\$272,489,746

a. Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

b. Board feet are the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.

c. Value of the timber immediately before cutting.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 17A—ASSESSED VALUE OF PRIVATE RAILROAD CARS ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, 2012-13**

Name of company 1	Assessed value <sup>a</sup> (In thousands) 2	Amount of tax 3
<b>PRIVATE RAILROAD CARS</b>		
ACE Cogeneration Company .....	\$1,240	\$13,735
Adler Funding, LLC .....	1,224	13,558
ADM Transportation Company .....	13,824	153,168
American Railcar Leasing LLC .....	19,820	219,602
Americas Styrenics LLC .....	1,136	12,588
The Andersons, Inc. ....	754	8,351
The Andrews Companies, LLC .....	1,422	15,755
Babcock & Brown .....	1,341	14,860
BASF Corporation .....	869	9,629
Bunge North America, Inc. ....	1,360	15,069
Cargill, Inc. ....	6,796	75,300
Cemex Mexico SA de CV .....	3,578	39,640
Cemex, Inc. ....	3,509	38,880
Chevron Phillips Chemical Company, LP .....	2,748	30,449
Chevron USA, Inc. ....	21,595	239,275
Chicago Freight Car Leasing Company .....	2,604	28,853
The CIT Group/Capital Finance, Inc. ....	67,414	746,948
CML Metals Inc. ....	5,675	62,880
ConocoPhillips Company, Inc. ....	1,280	14,180
Cryo-Trans, Inc. ....	3,500	38,785
Crystal Car Line, Inc. ....	1,465	16,230
Dow Chemical Canada, Inc. ....	758	8,396
The Dow Chemical Company ....	9,980	110,581
Eastman Chemical Company, Inc. ....	1,033	11,444
Equistar Chemicals, LP .....	3,312	36,699
Exxon Mobil Corporation .....	8,493	94,101
First Union Rail Corporation .....	6,364	70,518
Flagship Rail Services, LLC .....	891	9,871
Flex Leasing .....	1,547	17,143
Formosa Transrail Corporation .....	2,322	25,725
GATX Corporation .....	41,755	462,646
GATX Rail Canada Corporation .....	2,645	29,306
General Electric Rail Services Corporation .....	22,376	247,931
Greenbrier Management Services, LLC .....	3,326	36,854
Helm-Pacific Leasing .....	926	10,261
Ineos Olefins & Polymers USA Division of Ineos USA LLC .....	3,752	41,567
Kemira Logistics, Inc. ....	767	8,495
Linde, LLC .....	1,684	18,654
Mitsui Rail Capital, LLC .....	2,892	32,038
Nova Chemicals Inc. ....	1,231	13,643
Occidental Chemical Corporation .....	833	9,231
Olin Corporation .....	759	8,410
Procor, Limited .....	16,818	186,338
Proctor & Gamble Company .....	2,217	24,563
Rail Logistics, LC .....	669	7,412
Railcar Leasing, LLC .....	2,715	30,081
Reagent Chemical & Research, Inc. ....	1,954	21,649
Rhodia, Inc. ....	605	6,703
Searles Valley Minerals Operations, Inc. ....	10,019	111,010
J. R. Simplot Company .....	1,662	18,410
Southwest Rail Industries, Inc. ....	1,432	15,871
Tate & Lyle Ingredients, Inc. ....	681	7,546
Transportation Equipment, LLC .....	935	10,363
Trinity Industries Leasing Company .....	89,408	990,636
Tropicana Transportation Corporation .....	847	9,382
TTX Company .....	226,758	2,512,479
U. S. Borax, Inc. ....	1,899	21,041
Union Carbide Corporation, subsidiary of Dow Chemical Company .....	2,293	25,412
Union Tank Car Company .....	57,045	632,062
US Ecology, Inc. ....	905	10,028
Westlake Polymers, LP .....	941	10,431
174 other companies with an assessed value under \$600,000 each .....	19,667	217,910
<b>Totals for private railroad cars .....</b>	<b>\$720,269</b>	<b>\$7,980,579</b>

a. 2012-13 assessed values were set at 81.71 percent of market value.



# Property Taxes

**TABLE 17B—PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES,  
1938-39 TO 2011-12—Concluded**

Fiscal year 1	Average number of cars 2	Assessed value <sup>a</sup> (In thousands) 3	Average assessed value per car <sup>a</sup> 4	Tax rate per \$100 assessed value <sup>b</sup> 5	Amount of tax <sup>c</sup> (In thousands) 6
1959-60 .....	15,953	25,848	1,620	6.24	1,613
1958-59 .....	16,867	30,573	1,813	5.60	1,712
1957-58 .....	17,108	29,826	1,743	5.33	1,590
1956-57 .....	17,168	27,435	1,598	5.19	1,424
1955-56 .....	17,644	26,136	1,481	5.09	1,330
1954-55 .....	17,993	26,534	1,475	4.90	1,301
1953-54 .....	17,092	25,378	1,485	4.81	1,222
1952-53 .....	16,051	23,524	1,466	4.79	1,127
1951-52 .....	16,511	21,974	1,331	4.95	1,089
1950-51 .....	17,068	19,186	1,124	4.64	891
1949-50 .....	17,245	19,706	1,143	4.62	911
1948-49 .....	15,823	18,274	1,155	4.24	775
1947-48 .....	15,445	16,804	1,088	4.26	717
1946-47 .....	16,649	16,463	989	3.52	580
1945-46 .....	16,747	15,885	949	3.32	527
1944-45 .....	14,010	14,340	1,024	3.27	469
1943-44 .....	12,603	12,738	1,011	3.53	450
1942-43 .....	12,903	12,422	963	3.79	471
1941-42 .....	13,319	12,092	908	3.80	460
1940-41 .....	13,461	11,558	859	3.78	437
1939-40 .....	14,501	11,489	792	3.72	427
1938-39 .....	12,967	11,669	900	3.60	420 <sup>d</sup>

a. Includes materials and supplies held, stored, or used in the state for the purpose of repairing, improving, servicing, or operating the cars. Escape assessments for prior years are not included in the computation of the average assessed value per car. Beginning in 1988-89, assessed values have been set at percentages ranging from 58.01 percent to 87.55 percent of market value.

b. Based on the statewide average tax rate for the preceding year. The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981-82, and the tax rate was adjusted downward proportionately.

c. Includes interest, penalties, and escape assessments from prior years.

d. The private car tax was first imposed in 1938. Prior to 1938, private railroad cars were subject to local taxation and were assessed in the same manner as utility property.

## Sales and Use Taxes

**TABLE 18—STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-34 TO 2011-12**  
 (Collections in thousands of dollars)

Fiscal year	Collections <sup>a</sup>			Number of outstanding permits <sup>c</sup>
	Taxes	Fees <sup>b</sup>	Total	
1	2	3	4	5
2011-12 .....	\$19,242,348 <sup>d</sup>	10,560 <sup>e</sup>	\$19,252,907	934,710
2010-11 .....	27,304,440 <sup>f</sup>	2,116 <sup>e</sup>	27,306,556	958,050
2009-10 .....	27,672,958	532	27,673,490	938,719
2008-09 .....	25,273,188 <sup>f</sup>	385	25,273,573	942,563 <sup>g</sup>
2007-08 .....	27,771,845	405	27,772,250	1,050,020
2006-07 .....	28,396,242	482	28,396,724	1,049,325
2005-06 .....	27,936,047	431	27,936,479	1,064,305
2004-05 .....	26,180,129	425	26,180,554	1,068,435
2003-04 .....	24,064,797	365	24,065,162	1,049,902
2002-03 .....	22,620,217	341	22,620,559	1,025,434
2001-02 .....	21,588,029 <sup>f</sup>	399	21,588,428	994,015
2000-01 .....	22,062,150 <sup>f</sup>	534	22,062,683	975,988
1999-00 .....	21,327,122	826	21,327,948	970,025
1998-99 .....	19,127,134	577	19,127,711	970,395
1997-98 .....	17,765,162	536	17,765,698	973,786
1996-97 .....	16,744,298	847	16,745,145	986,439
1995-96 .....	15,851,326	1,227	15,852,553	992,019
1994-95 .....	14,798,018	1,459	14,799,478	998,970
1993-94 .....	14,070,021 <sup>f</sup>	1,551	14,071,571	992,172
1992-93 .....	15,219,095	1,515	15,220,611	987,455
1991-92 .....	14,988,495 <sup>f</sup>	1,637	14,990,132	962,893 <sup>h</sup>
1990-91 .....	13,416,482	1,641	13,418,122	931,433
1989-90 .....	13,564,696	1,307	13,566,003	902,465
1988-89 .....	12,647,397	1,750	12,649,147	874,129
1987-88 .....	11,662,040	1,931	11,663,971	866,266
1986-87 .....	10,901,096	875	10,901,971	843,526
1985-86 .....	10,317,990	574	10,318,564	815,783
1984-85 .....	9,797,612	501	9,798,113	784,248
1983-84 .....	8,797,924	498	8,798,422	764,366
1982-83 .....	7,795,554	475	7,796,029	763,685
1981-82 .....	7,689,139	448	7,689,587	724,352
1980-81 .....	7,131,482	409	7,131,891	673,876
1979-80 .....	6,658,425	365	6,658,790	658,822
1978-79 .....	5,810,484	310	5,810,794	634,758
1977-78 .....	5,028,658	308	5,028,966	598,477
1976-77 .....	4,311,426	272	4,311,698	571,659
1975-76 .....	3,737,838	252	3,738,090	536,545
1974-75 .....	3,372,966	231	3,373,197	510,232
1973-74 .....	2,673,570 <sup>f</sup>	205	2,673,775	484,655
1972-73 .....	2,197,083 <sup>f</sup>	193	2,197,276	472,457
1971-72 .....	1,991,992	193	1,992,185	452,033
1970-71 .....	1,796,956	186	1,797,142	437,731
1969-70 .....	1,751,658	171	1,751,829	420,766
1968-69 .....	1,634,612	156	1,634,768	412,563
1967-68 .....	1,389,943 <sup>f</sup>	145	1,390,088	399,100
1966-67 .....	1,053,251	138	1,053,389	395,321
1965-66 .....	1,096,165 <sup>i</sup>	145	1,096,310	389,115
1964-65 .....	939,651	146	939,797	377,746
1963-64 .....	876,946	128	877,074	369,261
1962-63 .....	813,313	120	813,433	360,976
1961-62 .....	749,375 <sup>j</sup>	117	749,492	353,520
1960-61 .....	710,931	119	711,050	351,727

## Sales and Use Taxes

**TABLE 18—STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS,  
1933-34 TO 2011-12—Continued**  
(Collections in thousands of dollars)

Fiscal year	Collections <sup>a</sup>			Number of outstanding permits <sup>c</sup>
	Taxes	Fees <sup>b</sup>	Total	
1	2	3	4	5
1959-60 .....	\$709,749	\$118	\$709,867	342,322
1958-59 .....	631,409	115	631,525	333,998
1957-58 .....	605,208	102	605,310	326,124
1956-57 .....	599,789	102	599,892	320,486
1955-56 <sup>d</sup> .....	564,348	103	564,451	310,780
1954-55 .....	492,879	108	492,987	305,537
1953-54 .....	464,969	107	465,075	298,108
1952-53 .....	460,196	98	460,293	289,620
1951-52 .....	417,326	95	417,421	285,659
1950-51 .....	398,261	101	398,362	285,598
1949-50 .....	326,285 <sup>f</sup>	117	326,402	279,784
1948-49 .....	290,707	117	290,825	277,855
1947-48 .....	277,288	129	277,417	270,231
1946-47 .....	242,207	132	242,339	251,918
1945-46 .....	180,165	120	180,285	207,643
1944-45 .....	151,021	76	151,097	188,565
1943-44 .....	136,954 <sup>f</sup>	56	137,010	173,805
1942-43 .....	135,971	41	136,012	179,067
1941-42 .....	131,354	60	131,414	204,104
1940-41 .....	109,799	70	109,870	205,215
1939-40 .....	94,612	79	94,691	197,149 <sup>k</sup>
1938-39 .....	87,569	70	87,639	189,746
1937-38 .....	89,201	74	89,275	186,473
1936-37 .....	84,838	71	84,909	180,978
1935-36 .....	70,202 <sup>f</sup>	224 <sup>l</sup>	70,426	180,544 <sup>l</sup>
1934-35 .....	56,532	67	56,599	185,748
1933-34 .....	33,129 <sup>m</sup>	215	33,344	n.a.

- a. Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the General Fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund, the Local Public Safety Fund, and the Fiscal Recovery Fund.
- b. The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50. Effective January 1, 2010, the reinstatement fee was increased to \$100.
- c. As of December 31 for each fiscal year.
- d. The state sales tax rate was reduced to 3.9375 percent from 5 percent effective July 1, 2011, with the creation of the Local Revenue Fund 2011.
- e. Effective January 1, 2011, fees include collection recovery costs.
- f. Effective July 1, 1935, the tax rate was increased to 3 percent from 2 1/2 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. Effective July 1, 1943, the tax rate was reduced to 2 1/2 percent and substantial additions were made to the list of exempt transactions. Effective July 1, 1949, the tax rate was increased to 3 percent. Effective August 1, 1967, the state tax rate was increased to 4 percent. Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent. Effective July 1, 1973, the state tax rate was increased to 4 3/4 percent. On October 1, 1973, the state tax rate was reduced to 3 3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4 3/4 percent. Effective July 15, 1991, the tax rate was increased to 5 1/2 percent. Effective July 1, 1993, the state tax rate was reduced to 5 percent. Effective January 1, 2001, the state tax rate decreased to 4 3/4 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and will be in effect until June 30, 2011. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed.
- g. Starting in 2008-09, the number of permits that were active on December 31. Prior to 2008-09, the number of active permits on record on December 31.
- h. Effective July 15, 1991, bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.
- i. Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.
- j. The Board began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962.
- k. Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits.
- l. All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31st and \$1.50 if renewed thereafter.
- m. The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Collections cover only three quarterly and 11 monthly returns.









# Sales and Use Taxes

**TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES  
FROM LOCAL SALES AND USE TAXES, 2011-12—Concluded  
(In dollars)**

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
San Mateo County ....	16,749,524	Santa Cruz County ....	6,453,282	Sonoma County .....	10,924,699	Tuolumne County ...	2,693,668
Atherton .....	169,427	Capitola .....	3,144,740	Cloverdale .....	434,778	Sonora .....	1,721,438
Belmont .....	1,875,211	Santa Cruz .....	6,532,308	Cotati .....	1,192,822	Total .....	4,415,106
Brisbane .....	3,291,925	Scotts Valley .....	1,429,892	Healdsburg .....	2,337,974	Ventura County ....	6,073,184
Burlingame .....	6,316,072	Watsonville .....	4,623,597	Petaluma .....	7,084,265	Camarillo .....	10,043,643
Colma .....	5,393,355			Rohnert Park .....	4,578,056	Fillmore <sup>d</sup> .....	—
Daly City .....	6,915,227			Santa Rosa .....	21,335,106	Moorpark .....	2,628,548
East Palo Alto .....	2,265,846			Sebastopol .....	1,005,896	Ojai .....	819,978
Foster City .....	3,310,957			Sonoma .....	1,722,846	Oxnard .....	17,483,629
Half Moon Bay .....	1,616,840			Windsor .....	2,507,859	Port Hueneme .....	623,975
Hillsborough .....	82,748					Santa Paula .....	1,550,790
Menlo Park .....	4,263,404					Simi Valley .....	11,124,799
Millbrae .....	1,571,676					Thousand Oaks ....	18,383,229
Pacifica .....	1,289,865					Ventura .....	14,610,229
Portola Valley .....	132,772					Total .....	83,342,003
Redwood City .....	12,513,505					Yolo County .....	2,379,452
San Bruno .....	5,194,612					Davis .....	4,111,277
San Carlos .....	5,064,471					West Sacramento ..	10,674,733
San Mateo .....	12,249,522					Winters .....	315,181
South San Francisco .....	8,927,731					Woodland .....	7,047,409
Woodside .....	446,534					Total .....	24,528,053
						Yuba County .....	2,025,587
Total .....	99,641,224					Marysville .....	1,536,394
						Wheatland .....	133,957
Santa Barbara County .....	7,741,105					Total .....	3,695,938
Buellton .....	1,232,059					Amounts distributed to:	
Carpinteria .....	1,283,335					City and County of San Francisco ....	115,585,326
Goleta .....	3,036,882					Counties other than San Francisco ....	405,966,794
Guadalupe .....	199,000					Cities other than San Francisco ....	3,473,207,876
Lompoc .....	2,766,062					GRAND TOTAL	3,994,759,996
Santa Barbara .....	14,168,208						
Santa Maria .....	12,676,383						
Solvang .....	811,253						
Total .....	43,914,287						
Santa Clara County .....	3,633,652						
Campbell .....	7,108,219						
Cupertino .....	17,674,875						
Gilroy .....	10,365,284						
Los Altos .....	1,789,528						
Los Altos Hills .....	61,055						
Los Gatos .....	7,275,212						
Milpitas .....	14,328,795						
Monte Sereno <sup>a</sup> .....	9,496						
Morgan Hill .....	4,942,712						
Mountain View .....	11,296,431						
Palo Alto .....	16,194,972						
San Jose .....	110,270,896						
Santa Clara .....	30,352,325						
Saratoga .....	809,543						
Sunnyvale .....	23,175,546						
Total .....	259,288,542						

a. If overpayments had not been made in prior fiscal years, the distributions in 2011-12 to the following cities would have been higher by the amount shown: Blue Lake, \$749; Bradbury, \$45; Hidden Hills, \$194; Monte Sereno, \$212; and Rolling Hills, \$573.

b. Distributions during 2011-12 include the following overpayments to the following jurisdictions which will be deducted from 2012-13 allocations: Alpine County, \$1,106; Bradbury, \$1; Holtville, \$2,450; and Tulelake, \$8,636.

c. During the fiscal year, Jurupa Valley was incorporated as a city; its sales tax ordinance went into effect on October 1, 2011; it received sales tax distributions for seven months during 2011-12.

d. The 2012-13 allocations in the following cities will be reduced by the amount shown for overpayments in prior fiscal years: Colton, \$8,302; and Fillmore, \$2,213,150.

NOTE: Detail may not compute to total due to rounding.

# Sales and Use Taxes

**TABLE 21B—REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX<sup>a</sup>, 2011-12**

County	Revenue distributed <sup>b</sup>	County	Revenue distributed <sup>b</sup>	County	Revenue distributed <sup>b</sup>
1	2	1	2	1	2
Alameda .....	\$59,779,735	Marin .....	10,312,262	San Mateo .....	33,310,633
Alpine .....	71,918	Mariposa .....	442,596	Santa Barbara .....	14,666,598
Amador .....	977,197	Mendocino .....	2,986,712	Santa Clara .....	86,642,454
Butte .....	6,560,858	Merced .....	6,119,380	Santa Cruz .....	7,407,427
Calaveras .....	739,503	Modoc .....	234,294	Shasta .....	6,460,763
Colusa .....	936,636	Mono .....	583,690	Sierra .....	38,042
Contra Costa .....	32,656,691	Monterey .....	13,513,460	Siskiyou .....	1,291,219
Del Norte .....	540,625	Napa .....	6,484,352	Solano .....	14,664,356
El Dorado .....	4,181,013	Nevada .....	2,706,209	Sonoma .....	17,722,624
Fresno .....	28,701,307	Orange .....	132,015,763	Stanislaus .....	17,060,215
Glenn .....	802,933	Placer .....	16,764,090	Sutter .....	3,368,313
Humboldt .....	4,248,935	Plumas .....	509,072	Tehama .....	1,757,360
Imperial .....	5,514,769	Riverside .....	65,471,254	Trinity .....	215,640
Inyo .....	839,808	Sacramento .....	45,893,365	Tulare .....	13,118,093
Kern .....	35,973,988	San Benito .....	1,229,930	Tuolumne .....	1,479,722
Kings .....	3,387,691	San Bernardino .....	70,319,057	Ventura .....	27,679,989
Lake .....	1,296,087	San Diego .....	114,829,918	Yolo .....	8,191,025
Lassen .....	611,422	San Francisco .....	38,542,844	Yuba .....	1,234,038
Los Angeles .....	323,557,029	San Joaquin .....	21,899,939	Total .....	\$1,332,395,488
Madera .....	3,375,866	San Luis Obispo .....	10,474,780		

a. Effective July 1, 1972, a 1/4 percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.

b. These are actual payments to the counties and exclude the Board's administrative charge of \$15,743,050 and the Business and Transportation Agency's administrative charge of \$1,076,369.

NOTE: Detail may not compute to total due to rounding.

# Sales and Use Taxes

**TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2011-12**

District 1	Rate (%) 2	Effective dates		Jurisdiction 5	Revenue distributed <sup>a</sup> 6
		Start 3	End 4		
<b>COUNTY DISTRICTS</b>					
Alameda County Essential Health Care Services .....	.50	7/01/04	6/30/19	Alameda County	\$111,716,805
Alameda County Transportation Improvement Authority ....	.50	4/01/02	3/31/22	Alameda County	111,746,693
Amador County Fire Protection and Emergency Medical Services .....	.50	4/01/09	None	Amador County	2,322,258
Bay Area Rapid Transit District <sup>b</sup> .....	.50	4/01/70	None	Alameda, Contra Costa, and San Francisco counties	260,214,619
Contra Costa Transportation Authority .....	.50	4/01/89	3/31/34	Contra Costa County	68,291,859
Fresno County Public Library .....	.125	4/01/99	3/31/13	Fresno County	13,986,955
Fresno County Transportation Authority .....	.50	7/01/87	6/30/27	Fresno County	57,592,381
Fresno County Zoo Authority .....	.10	4/01/05	3/31/15	Fresno County	11,071,468
Imperial County Local Transportation Authority .....	.50	4/01/90	3/31/50	Imperial County	12,565,747
Inyo County Rural Counties .....	.50	10/01/88	None	Inyo County	1,763,331
Los Angeles County Metro Transportation Authority .....	.50	7/01/09	6/30/39	Los Angeles County	638,259,576
Los Angeles County Transportation Commission .....	.50	7/01/82	None	Los Angeles County	642,641,485
Los Angeles County Transportation Commission .....	.50	4/01/91	None	Los Angeles County	642,722,982
Madera County 2006 Transportation Authority .....	.50	4/01/07	3/31/27	Madera County	7,775,292
Transportation Authority of Marin .....	.50	4/01/05	3/31/25	Marin County	21,136,362
Mariposa County Health Care .....	.50	4/01/05	3/31/25	Mariposa County	1,087,157
Mariposa County Health Care Authority <sup>c</sup> .....	—	7/01/00	6/30/04	Mariposa County	462
Mendocino Library Special <sup>d</sup> .....	.125	4/01/12	3/31/28	Mendocino County	81,230
Napa County Flood Protection Authority .....	.50	7/01/98	6/30/18	Napa County	14,144,235
Nevada County Public Library .....	.125	10/01/98	9/30/18	Nevada County	1,505,984
Orange County Transportation Authority .....	.50	4/01/91	3/31/41	Orange County	246,807,505
Riverside County Transportation Commission .....	.50	7/01/89	6/30/39	Riverside County	132,948,744
Sacramento Transportation Authority .....	.50	4/01/89	3/31/39	Sacramento County	91,532,796
San Bernardino County Transportation Authority .....	.50	4/01/90	3/31/40	San Bernardino County	130,808,745
San Diego County Regional Transportation Commission ...	.50	4/01/88	3/31/48	San Diego County	236,947,113
San Francisco County Public Finance Authority .....	.25	10/01/93	None	City and County of San Francisco	39,722,191
San Francisco County Transportation Authority .....	.50	4/01/90	None	City and County of San Francisco	80,203,390
San Joaquin County Transportation Authority .....	.50	4/01/91	3/31/41	San Joaquin County	43,091,526
San Mateo County Transit District .....	.50	7/01/82	None	San Mateo County	68,378,551
San Mateo County Transportation Authority .....	.50	1/01/89	12/31/33	San Mateo County	68,380,172
Santa Barbara County Local Transportation Authority .....	.50	4/01/90	3/31/40	Santa Barbara County	31,771,580
Santa Clara County General Fund <sup>e</sup> .....	—	4/01/97	3/31/06	Santa Clara County	448,539
Santa Clara County Transit District .....	.50	10/01/76	None	Santa Clara County	163,878,145
Santa Clara County Valley Transportation Authority .....	.50	4/01/06	3/31/36	Santa Clara County	163,441,077
Santa Cruz County Public Library .....	.25	4/01/97	None	Santa Cruz County	7,799,783
Santa Cruz Metropolitan Transit District .....	.50	1/01/79	None	Santa Cruz County	15,763,643
Solano County Public Library .....	.125	10/01/98	9/30/14	Solano County	6,838,076
Sonoma County Agricultural Preservation and Open Space District .....	.25	4/01/11	3/31/31	Sonoma County	17,407,284
Sonoma County Open Space Authority <sup>c</sup> .....	.25	4/01/91	3/31/11	Sonoma County	390,445
Sonoma County Transportation Authority .....	.25	4/01/05	3/31/25	Sonoma County	17,609,445
Sonoma-Marin Area Rail Transit District .....	.25	4/01/09	3/31/29	Marin and Sonoma counties	28,079,561
Stanislaus County Public Library .....	.125	7/01/95	6/30/13	Stanislaus County	7,927,592
Tulare County Transportation Authority .....	.50	4/01/07	3/31/37	Tulare County	25,852,079
Total for county districts .....					\$4,246,654,863



# Sales and Use Taxes

**TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2011-12—Continued**

District	Rate (%)	Effective dates		Jurisdiction City (County)	Revenue distributed <sup>a</sup>
		Start	End		
1	2	3	4	5	6
<b>CITY DISTRICTS</b>					
City of San Bernardino .....	.25	4/01/07	3/31/22	San Bernardino (San Bernardino County)	6,328,768
City of San Juan Bautista .....	.75	4/01/05	None	San Juan Bautista (San Benito County)	268,395
City of San Leandro .....	.25	4/01/11	3/31/18	San Leandro (Alameda County)	3,786,512
City of San Luis Obispo .....	.50	4/01/07	3/31/15	San Luis Obispo (San Luis Obispo County)	6,191,151
City of San Mateo .....	.25	4/01/10	3/31/18	San Mateo (San Mateo County)	4,375,142
City of San Rafael .....	.50	4/01/06	3/31/16	San Rafael (Marin County)	6,283,983
City of Sand City General Purpose .....	.50	4/01/05	None	Sand City (Monterey County)	1,048,026
City of Sanger Public Safety .....	.75	7/01/08	6/30/18	Sanger (Fresno County)	1,494,667
City of Santa Cruz <sup>e</sup> .....	—	7/01/04	3/31/07	Santa Cruz (Santa Cruz County)	5,592
City of Santa Cruz Replacement .....	.50	4/01/07	None	Santa Cruz (Santa Cruz County)	4,883,138
City of Santa Monica .....	.50	4/01/11	None	Santa Monica (Los Angeles County)	12,683,066
City of Santa Rosa 2010 .....	.25	4/01/11	3/31/19	Santa Rosa (Sonoma County)	7,163,947
City of Santa Rosa Public Safety .....	.25	4/01/05	3/31/25	Santa Rosa (Sonoma County)	6,947,840
City of Scotts Valley <sup>e</sup> .....	—	4/01/06	3/31/09	Scotts Valley (Santa Cruz County)	4,778
City of Scotts Valley <sup>e</sup> .....	—	4/01/09	3/31/11	Scotts Valley (Santa Cruz County)	9,415
City of Seaside .....	1.00	7/01/08	None	Seaside (Monterey County)	2,913,120
City of Sebastopol Community .....	.25	4/01/05	None	Sebastopol (Sonoma County)	518,394
City of Selma Public Safety .....	.50	4/01/08	None	Selma (Fresno County)	1,269,614
City of Sonora .....	.50	1/01/05	None	Sonora (Tuolumne County)	1,543,070
City of South El Monte Vital City Services Protection .....	.50	4/01/11	None	South El Monte (Los Angeles County)	1,433,822
City of South Gate .....	1.00	10/01/08	None	South Gate (Los Angeles County)	6,183,988
City of South Lake Tahoe .....	.50	4/01/05	None	South Lake Tahoe (El Dorado County)	1,912,793
City of Stockton Public Safety .....	.25	4/01/05	None	Stockton (San Joaquin County)	8,243,633
City of Tracy .....	.50	4/01/11	3/31/16	Tracy (San Joaquin County)	5,995,714
City of Trinidad .....	.75	4/01/09	3/31/13	Trinidad (Humboldt County)	178,769
Town of Truckee Road Maintenance .....	.50	10/01/98	12/31/28	Truckee (Nevada County)	1,743,561
City of Tulare .....	.50	4/01/06	None	Tulare (Tulare County)	4,276,679
City of Ukiah .....	.50	10/01/05	9/30/15	Ukiah (Mendocino County)	2,217,149
City of Union City .....	.50	4/01/11	3/31/15	Union City (Alameda County)	3,597,138
City of Vallejo <sup>e</sup> .....	1.00	4/01/12	3/31/22	Vallejo (Solano County)	645,525
City of Visalia Public Safety .....	.25	7/01/04	None	Visalia (Tulare County)	4,776,050
City of Vista .....	.50	4/01/07	3/31/37	Vista (San Diego County)	6,545,206
City of Watsonville .....	.25	4/01/07	None	Watsonville (Santa Cruz County)	1,443,320
City of West Sacramento .....	.50	4/01/03	3/31/13	West Sacramento (Yolo County)	4,778,288
City of Wheatland .....	.50	4/01/11	3/31/21	Wheatland (Yuba County)	392,515
City of Williams <sup>f</sup> .....	.50	4/01/07	3/31/13	Williams (Colusa County)	407,744
City of Willits City Road System .....	.50	10/01/03	None	Willits (Mendocino County)	851,651
City of Woodland .....	.50	10/01/06	9/30/18	Woodland (Yolo County)	4,043,863
City of Woodland General Revenue <sup>e</sup> .....	—	7/01/00	6/30/06	Woodland (Yolo County)	1,645
City of Woodland Supplemental .....	.25	10/01/10	9/30/14	Woodland (Yolo County)	1,992,009
Total for city districts .....					\$297,321,488
Grand total .....					\$4,543,976,351

For footnotes, see page A-38.

# Sales and Use Taxes

**TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2011-12—Concluded**

- a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$48,628,800.
- b. The 1/2-percent Mariposa County Healthcare Authority tax expired June 30, 2004; the 1/2-percent Santa Clara County General Fund tax expired March 31, 2006; and the 1/4-percent Sonoma County Open Space Authority tax expired March 31, 2011, but the districts continue to receive distributions for taxes incurred prior to those dates.
- c. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. For 2011-12, BART received direct distributions of \$195,213,547 and \$65,001,072 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$32,500,536; and San Francisco Municipal Railway, \$32,500,536.
- d. The 3/10-percent City of Clovis Public Safety tax expired September 30, 2008; the 1/4-percent City of Santa Cruz tax expired March 31, 2007; the 1/2-percent City of Scotts Valley tax expired March 31, 2009; the succeeding 1/2-percent City of Scotts Valley tax expired March 31, 2011; and the 1/2-percent City of Woodland General Revenue tax expired June 30, 2006; but the districts continue to receive distributions for taxes incurred prior to those dates.
- e. During the fiscal year, transactions and use taxes went into effect in six districts. The number of months of tax distributions they received during 2011-12 were as follows:
  - Effective October 1, 2010, 7 months;
  - Effective April 1, 2011, 1 month
- f. If overpayments had not been made in 2010-11, the distributions in 2011-12 to the City of Williams would have been higher by \$244.

NOTE: Detail may not compute to total due to rounding.

In addition to the districts that received distributions during 2011-12, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:

Alameda County Transportation Authority, 1/2-percent, April 1, 1987, to March 31, 2002, 2008-09;  
Del Norte County District, 1/2-percent, July 1, 1993, to June 30, 1998, 1998-99;  
Fresno Metropolitan Projects Authority, 1/10-percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96;  
Madera County Transportation Authority, 1/2-percent, October 1, 1990, to September 30, 2005, 2005-06;  
Monterey County Public Repair and Improvement Authority, 1/2-percent, April 1, 1990, to September 30, 1992, 1992-93;  
San Benito County Council of Governments, 1/2-percent, January 1, 1989, to December 31, 1998, 1999-00;  
San Benito County General Fund Augmentation, 1/2-percent, January 1, 1994, to December 31, 1997, 1998-99;  
San Diego County Regional Justice Facility, 1/2-percent, January 1, 1989, to February 13, 1992, 1991-92;  
San Francisco Educational Finance Authority, 1/4-percent, February 1, 1992, to June 30, 1993, 1993-94;  
Santa Clara County Traffic Authority, 1/2-percent, April 1, 1985, to March 31, 1995, 2002-03;  
Santa Cruz County Earthquake Recovery, 1/2-percent, April 1, 1991, to March 31, 1997, 2006-07;  
Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County, 1980-81;  
Tulare County, 1/2-percent, October 1, 1995, to December 31, 1997, 2009-10;  
City of Calexico Heffernan Memorial Hospital District, 1/2-percent, October 1, 1992, to March 31, 2006, 2009-10;  
City of Laguna Beach Temporary, 1/2-percent, July 1, 2006, to June 30, 2009, 2009-10;  
City of Santa Cruz, 1/4-percent, July 1, 2004, to March 31, 2007, 2007-08;  
City of Sebastopol General Revenue, 1/8-percent, April 1, 2003, to March 31, 2005, 2005-06;  
City of Trinidad General Revenue, 1-percent, October 1, 2004 to December 31, 2008, 2009-10.



## Sales and Use Taxes

**TABLE 22A—LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956-57 TO 2011-12—Concluded**

- a. Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to \$16,819,419 in 2011-12.
- b. Includes any administrative cost adjustment made during the fiscal year.
- c. Includes the City and County of San Francisco.
- d. Starting July 1, 1993, and prior to July 1, 1972, the actual cost of collecting \$100 in the fiscal year and the ultimate rate which cities and counties were charged.
- e. These are the amounts actually withheld during the fiscal year.
- f. Effective July 1, 2004, the local sales tax was lowered from 1 percent to 3/4 percent.
- g. Includes advances and payments for only ten months.
- h. Effective October 1, 1967, taxpayers were required to prepay state sales and use tax and were also required to prepay local sales and use tax. This resulted in a one-time windfall of \$19,250,000 during the 1967-68 fiscal year.
- i. Excludes \$595,317 that was collected in 1959-60 and impounded pending decision on litigation brought by the City of Commerce. This amount, plus accumulated interest, was distributed in 1962-63.
- j. Excludes \$3,825,750 advanced to cities and counties in the 1958-59 fiscal year out of receipts that normally would have been distributed in the first quarter of the 1959-60 fiscal year. This sum was distributed to help local jurisdictions whose sales tax receipts were running below expectations because of the 1957-58 business recession.
- k. Includes the \$3,825,750 discussed in the previous footnote.

## Sales and Use Taxes

**TABLE 22B—SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES, 1969-70 TO 2011-12**  
**(In thousands of dollars)**

Fiscal year 1	Net amount distributed 2	Administrative charge 3
2011-12 .....	\$4,543,976	\$48,629
2010-11 .....	4,133,402	50,090
2009-10 .....	3,716,621	48,516
2008-09 .....	3,572,935	43,649
2007-08 .....	3,923,989	39,768
2006-07 .....	3,862,168	37,135
2005-06 .....	3,711,763	43,410
2004-05 .....	3,310,416	41,973
2003-04 .....	3,015,938	37,739
2002-03 .....	2,863,387	34,497
2001-02 .....	2,845,398	34,327
2000-01 .....	3,003,030	36,356
1999-00 .....	2,689,865	33,652
1998-99 .....	2,435,226	33,064
1997-98 .....	2,309,654	36,711
1996-97 .....	2,041,272	36,403
1995-96 .....	1,932,793	37,487
1994-95 .....	1,893,014	37,816
1993-94 .....	1,791,920	38,441
1992-93 .....	1,807,455	25,162
1991-92 .....	1,814,025	25,330
1990-91 .....	1,430,884	21,517
1989-90 .....	1,229,273	18,817
1988-89 .....	932,513	14,103
1987-88 .....	735,405	10,808
1986-87 .....	617,816	9,077
1985-86 .....	590,066	9,723
1984-85 .....	495,958	8,197
1983-84 .....	445,738	7,331
1982-83 .....	349,385	5,233
1981-82 .....	142,505	2,252
1980-81 .....	114,621	2,061
1979-80 .....	119,728	1,911
1978-79 .....	87,103	1,587
1977-78 .....	80,680	1,404
1976-77 .....	60,176	986
1975-76 .....	42,424	713
1974-75 .....	40,023	669
1973-74 .....	35,613	599
1972-73 .....	31,343	585
1971-72 .....	28,325	577
1970-71 .....	60,860	1,333
1969-70 .....	1,570	298

NOTE: Large fluctuations in distributions and administrative charges may be attributed to the creation and expiration of special district taxes. Details on the effective dates and rates of each special district tax are presented in Table 21C.

# Sales and Use Taxes

**TABLE 23A—LOCAL SALES AND USE TAX RATES IMPOSED  
BY CALIFORNIA CITIES ON JULY 1, 2012**

County	City rate <sup>a</sup>	Cities	County	City rate <sup>a</sup>	Cities
1	2	3	1	2	3
Alameda .....	1.00	Dublin/Livermore/San Leandro	Napa .....	1.00	All cities
	.95	All other cities	Nevada .....	1.00	All cities
Alpine .....	—	No incorporated cities	Orange .....	1.00	All cities
Amador .....	1.00	All cities	Placer .....	1.00	All cities
Butte .....	.95	Chico	Plumas .....	.95	Portola
	1.00	All other cities	Riverside .....	1.00	All cities
Calaveras .....	.95	Angels Camp	Sacramento .....	1.00	All cities
Colusa .....	1.00	All cities	San Benito .....	1.00	All cities
Contra Costa .....	1.00	Oakley	San Bernardino .....	1.00	All cities
	.975	All other cities	San Diego .....	1.00	All cities
Del Norte .....	1.00	Crescent City	San Francisco .....	1.00	—
El Dorado .....	1.00	All cities	San Joaquin .....	1.00	All cities
Fresno .....	.9463	Fresno	San Luis Obispo .....	1.00	All cities
	.95	Clovis/Coalinga/Firebaugh/Fowler/Kerman/ Kingsburg/ Reedley/Sanger/Selma	San Mateo .....	.95	All cities
	.98	Mendota	Santa Barbara .....	.70	Goleta
	1.00	All other cities		1.00	All other cities
Glenn .....	1.00	All cities	Santa Clara .....	1.00	All cities
Humboldt .....	1.00	All cities	Santa Cruz .....	1.00	All cities
Imperial .....	1.00	All cities	Shasta .....	1.00	All cities
Inyo .....	1.00	Bishop	Sierra .....	.95	Loyalton
Kern .....	1.00	All cities	Siskiyou .....	1.00	All cities
Kings .....	.95	Hanford	Solano .....	1.00	All cities
	.98	All other cities	Sonoma .....	1.00	Windsor
Lake .....	1.00	All cities	Stanislaus .....	.95	Ceres/Modesto/Oakdale/Turlock
Lassen .....	.95	Susanville		.995	Patterson/Riverbank
Los Angeles .....	1.00	All cities		1.00	All other cities
Madera .....	.92	Chowchilla	Sutter .....	1.00	All cities
	.9325	Madera	Tehama .....	.90	Corning/Red Bluff
Marin .....	1.00	All cities		1.00	Tehama
Mariposa .....	—	No incorporated cities	Trinity .....	—	No incorporated cities
Mendocino .....	1.00	All cities	Tulare .....	.95	All cities
Merced .....	.925	Merced	Tuolumne .....	.87	Sonora
	.95	Los Banos	Ventura .....	1.00	Ojai
	1.00	All other cities		.967	All other cities
Modoc .....	1.00	Alturas	Yolo .....	1.00	All cities
Mono .....	1.00	Mammoth Lakes	Yuba .....	1.00	All cities
Monterey .....	1.00	All cities			

a. Each city's tax rate is credited against the county's one percent tax.

# Sales and Use Taxes

**TABLE 23B—SALES AND USE TAX RATES<sup>a</sup>, BY COUNTY, ON JULY 1, 2012**  
 (Includes state, local, and special district taxes)

Jurisdiction	Tax rate	Jurisdiction	Tax rate
1	2	1	2
Alameda County .....	8.75	Napa County .....	7.75
San Leandro .....	9.00	Nevada County .....	7.375
Union City .....	9.25	Nevada City .....	7.875
Alpine County .....	7.25	Truckee .....	7.875
Amador County .....	7.75	Orange County .....	7.75
Butte County .....	7.25	La Habra .....	8.25
Calaveras County .....	7.25	Placer County .....	7.25
Colusa County .....	7.25	Plumas County .....	7.25
Williams .....	7.75	Riverside County .....	7.75
Contra Costa County .....	8.25	Cathedral City .....	8.75
Concord .....	8.75	Palm Springs .....	8.75
El Cerrito .....	9.25	Sacramento County .....	7.75
Pinole .....	8.75	Galt .....	8.25
Richmond .....	8.75	San Benito County .....	7.25
Del Norte County .....	7.25	Hollister .....	8.25
El Dorado County .....	7.25	San Juan Bautista .....	8.00
Placerville .....	7.75	San Bernardino County .....	7.75
South Lake Tahoe .....	7.75	Montclair .....	8.00
Fresno County .....	7.975	San Bernardino .....	8.00
Reedley .....	8.475	San Diego County .....	7.75
Sanger .....	8.725	El Cajon .....	8.75
Selma .....	8.475	La Mesa .....	8.50
Glenn County .....	7.25	National City .....	8.75
Humboldt County .....	7.25	Vista .....	8.25
Arcata .....	8.00	City and County of San Francisco .....	8.50
Eureka .....	8.00	San Joaquin County .....	7.75
Trinidad .....	8.00	Manteca .....	8.25
Imperial County .....	7.75	Stockton .....	8.00
Calexico .....	8.25	Tracy .....	8.25
Inyo County .....	7.75	San Luis Obispo County .....	7.25
Kern County .....	7.25	Arroyo Grande .....	7.75
Arvin .....	8.25	Grover Beach .....	7.75
Delano .....	8.25	Morro Bay .....	7.75
Kings County .....	7.25	Pismo Beach .....	7.75
Lake County .....	7.25	San Luis Obispo .....	7.75
Clearlake .....	7.75	San Mateo County .....	8.25
Lakeport .....	7.75	San Mateo .....	8.50
Lassen County .....	7.25	Santa Barbara County .....	7.75
Los Angeles County .....	8.75	Santa Clara County .....	8.375
Avalon .....	9.25	Campbell .....	8.625
El Monte .....	9.25	Santa Cruz County .....	8.00
Inglewood .....	9.25	Capitola .....	8.25
Pico Rivera .....	9.75	Santa Cruz .....	8.50
Santa Monica .....	9.25	Watsonville .....	8.25
South El Monte .....	9.25	Shasta County .....	7.25
South Gate .....	9.75	Sierra County .....	7.25
Madera County .....	7.75	Siskiyou County .....	7.25
Marin County .....	8.00	Mount Shasta .....	7.50
Fairfax .....	8.50	Solano County .....	7.375
Novato .....	8.50	Vallejo .....	8.375
San Rafael .....	8.50	Sonoma County .....	8.00
Mariposa County .....	7.75	Cotati .....	8.50
Mendocino County .....	7.375	Rohnert Park .....	8.50
Fort Bragg .....	8.375	Santa Rosa .....	8.50
Point Arena .....	7.875	Sebastopol .....	8.25
Ukiah .....	7.875	Stanislaus County .....	7.375
Willits .....	7.875	Ceres .....	7.875
Merced County .....	7.25	Oakdale .....	7.875
Gustine .....	7.75	Sutter County .....	7.25
Los Banos .....	7.75	Tehama County .....	7.25
Merced .....	7.75	Trinity County .....	7.25
Modoc County .....	7.25	Tulare County .....	7.75
Mono County .....	7.25	Dinuba .....	8.50
Mammoth Lakes .....	7.75	Farmersville .....	8.25
Monterey County .....	7.25	Porterville .....	8.25
Del Rey Oaks .....	8.25	Tulare .....	8.25
Marina .....	8.25	Visalia .....	8.00
Pacific Grove .....	8.25	Tuolumne County .....	7.25
Salinas .....	7.75	Sonora .....	7.75
Sand City .....	7.75	Ventura County .....	7.25
Seaside .....	8.25	Oxnard .....	7.75
		Port Hueneme .....	7.75

## Sales and Use Taxes

**TABLE 23B—SALES AND USE TAX RATES<sup>a</sup>, BY COUNTY, ON JULY 1, 2012—Concluded**  
**(Includes state, local, and special district taxes)**

Jurisdiction	Tax rate	Jurisdiction	Tax rate
1	2	1	2
Yolo County .....	7.25	Yuba County .....	7.25
Davis .....	7.75	Wheatland .....	7.75
West Sacramento .....	7.75		
Woodland .....	8.00		

a. Effective July 1, 2011, the uniform statewide rate was decreased to 7.25 percent (6.25 percent state tax rate and 1.0 percent local tax rate).

# Fuel (Excise) Taxes

TABLE 24—GASOLINE AND JET FUEL TAX STATISTICS, 1923-24 TO 2011-12

Fiscal year	Gasoline					Jet fuel tax	
	Taxable distributions (In thousands of gallons)	Tax rate as of July 1	Revenue <sup>b</sup> (In thousands)	Refunds (In thousands)	Taxpayers <sup>c</sup> on June 30	Taxable distributions (In thousands of gallons)	Revenue <sup>b</sup> (In thousands)
1	2	3	4	5	6	7	8
2011-12 .....	14,608,032	\$ .357 <sup>a</sup>	\$5,221,980	\$6,478	48	126,634	\$2,533
2010-11 .....	14,740,132	.353 <sup>a</sup>	5,203,759 <sup>r</sup>	5,040	47	121,689	2,328 <sup>r</sup>
2009-10 .....	14,819,049	.18	2,668,891	3,314	48	120,862	2,252
2008-09 .....	14,823,806	.18	2,678,003	4,080	46	122,836	2,492
2007-08 .....	15,382,454	.18	2,804,134	5,097	46	148,556	3,065
2006-07 .....	15,807,959	.18	2,845,623	5,285	47	149,711	3,042
2005-06 .....	15,873,744	.18	2,871,962	2,839	51	149,197	3,118
2004-05 .....	15,914,755	.18	2,862,296	3,880	37	144,266	2,569
2003-04 .....	15,926,570	.18	2,868,133	4,315	55	135,686	2,189
2002-03 .....	15,530,493	.18	2,825,923	6,140	50	122,646	2,429
2001-02 .....	15,236,683 <sup>d</sup>	.18	2,771,406 <sup>d</sup>	15,719 <sup>d</sup>	48 <sup>d</sup>	120,183	2,447
2000-01 .....	14,870,292	.18	2,700,248	22,868	51	133,204	2,726
1999-00 .....	14,715,765	.18	2,623,631	26,712	66	114,452	2,536
1998-99 .....	14,224,772	.18	2,595,479	17,390	59	94,512	1,917
1997-98 .....	13,926,011	.18	2,497,810	24,181	62	88,284	1,799
1996-97 .....	13,720,332	.18	2,493,494	20,644	70	75,968	1,532
1995-96 .....	13,632,893	.18	2,459,261	42,626	107	74,069	1,517
1994-95 .....	13,278,846	.18	2,394,107 <sup>e</sup>	24,206	106	66,589	1,308
1993-94 .....	13,240,338	.17 <sup>e</sup>	2,320,234 <sup>e</sup>	60,157	111	63,197	1,245
1992-93 .....	13,166,370	.16 <sup>e</sup>	2,171,720 <sup>e</sup>	27,548	119	65,174	1,296
1991-92 .....	13,106,435	.15 <sup>e</sup>	2,028,395 <sup>e</sup>	33,580	132	59,162	1,254
1990-91 .....	13,253,569	.09 <sup>e</sup>	1,869,839 <sup>e</sup>	29,794	139	57,311	1,203
1989-90 .....	13,501,629	.09	1,217,652	21,598	146	59,014	1,246
1988-89 .....	13,202,015	.09	1,187,103	17,049	155	53,603	1,142
1987-88 .....	12,822,442	.09	1,159,798	19,968	161	46,364	1,099
1986-87 .....	12,553,224	.09	1,125,715	21,523	140	44,304	966
1985-86 .....	11,878,617	.09	1,083,986	12,562	137	39,255	845
1984-85 .....	11,642,880	.09	1,054,864	13,911	147	41,617	884
1983-84 .....	11,378,375	.09	1,027,740 <sup>f</sup>	19,086	154	41,025	845
1982-83 .....	10,941,848	.07 <sup>f</sup>	877,130 <sup>f</sup>	17,139	145	37,471	703
1981-82 .....	11,015,230	.07	770,628 <sup>g</sup>	27,572 <sup>g</sup>	131	40,435	860
1980-81 .....	11,185,862	.07	787,106	25,987	102	43,713	891
1979-80 .....	11,316,801	.07	800,012	24,451	94	50,225	988
1978-79 .....	11,916,829	.07	835,947	21,716	77	46,422	915
1977-78 .....	11,571,520	.07	810,020	18,866	76	34,469	692
1976-77 .....	10,995,557	.07	769,978	15,755	84	27,445	551
1975-76 .....	10,530,404	.07	737,100	14,802	77	23,583	474
1974-75 .....	10,141,120	.07	709,899	13,347	72	20,494	411
1973-74 .....	10,019,253	.07	701,400	15,271	49	19,324	390
1972-73 .....	10,223,805	.07	715,683	15,244	49	17,941	360
1971-72 .....	9,748,850	.07	682,482	13,393	48	14,463	292
1970-71 .....	9,232,664	.07	646,312	13,401	58	12,043	245
1969-70 .....	8,939,785	.08 <sup>h</sup>	641,268 <sup>h</sup>	13,437	52	8,057 <sup>i</sup>	163 <sup>i</sup>
1968-69 .....	8,494,055	.07	601,783 <sup>h</sup>	14,596	53		
1967-68 .....	8,057,505	.07	564,038	14,012	63		
1966-67 .....	7,649,738	.07	535,488	15,560	59		
1965-66 .....	7,385,411	.08 <sup>j</sup>	529,819 <sup>j</sup>	17,234	63		
1964-65 .....	7,041,337	.07	510,954 <sup>j</sup>	15,981	61		
1963-64 .....	6,732,890	.06 <sup>k</sup>	454,126 <sup>k</sup>	14,680	63		
1962-63 .....	6,331,380	.06	379,883	14,846	71		
1961-62 .....	5,995,532	.06	359,739	15,361	81		
1960-61 .....	5,794,324	.06	347,668	17,268	80		



## Fuel (Excise) Taxes

**TABLE 25A—TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, 1937-38 TO 2011-12**  
 (Taxable volume in thousands)

Fiscal year	Diesel <sup>a</sup> (In gallons)	Alternative Fuels			
		LPG <sup>b</sup> (In gallons)	Alcohol <sup>c</sup> (In gallons)	Kerosene <sup>a</sup> (In gallons)	CNG <sup>d</sup> (In cubic feet)
1	2	3	4	5	6
2011-12 .....	2,641,551	32,862	5,827	18	9,121,135
2010-11 .....	2,564,018	26,823	2,254	8	9,533,728
2009-10 .....	2,587,828	25,574	1,353	12	8,789,061
2008-09 .....	2,683,711	18,673	949	7	8,445,623
2007-08 .....	2,984,774	18,109	1,193	58	8,630,712
2006-07 .....	3,075,583	18,523	77	35	6,980,258
2005-06 .....	2,944,034	21,444	116	24	7,315,950
2004-05 .....	2,887,782	24,555	26	16	4,567,369
2003-04 .....	2,807,061	22,080	38	46	3,419,207
2002-03 .....	2,637,224	14,831	241	13	2,264,298
2001-02 .....	2,663,413	10,962	184	33	2,180,575
2000-01 .....	2,602,395	6,836	97	112	3,574,690
1999-00 .....	2,593,684	9,842	687	41	1,816,964
1998-99 .....	2,349,368	7,948	3,200	87	1,047,553
1997-98 .....	2,350,577	9,269	7,510	175	1,234,730
1996-97 .....	2,254,890	9,606	8,090	426	1,042,480
1995-96 .....	2,152,377 <sup>e</sup>	14,489	6,068	314	316,056
1994-95 .....	2,027,334				
1993-94 .....	1,855,445				
1992-93 .....	1,858,835				
1991-92 .....	1,885,446 <sup>f</sup>				
1990-91 .....	1,737,380				
1989-90 .....	1,896,896				
1988-89 .....	1,788,790				
1987-88 .....	1,760,684				
1986-87 .....	1,667,829				
1985-86 .....	1,525,237				
1984-85 .....	1,466,586				
1983-84 .....	1,424,584				
1982-83 .....	1,257,607				
1981-82 .....	1,185,620				
1980-81 .....	1,179,810				
1979-80 .....	1,162,560				
1978-79 .....	1,104,046				
1977-78 .....	987,855				
1976-77 .....	915,481				
1975-76 .....	827,487				
1974-75 .....	753,064				
1973-74 .....	770,854				
1972-73 .....	735,380				
1971-72 .....	674,292				
1970-71 .....	615,887				
1969-70 .....	579,903				
1968-69 .....	543,083				
1967-68 .....	477,249				
1966-67 .....	435,900				
1965-66 .....	419,286				
1964-65 .....	387,014				
1963-64 .....	358,995				
1962-63 .....	328,716				
1961-62 .....	306,689				
1960-61 .....	286,429				

## Fuel (Excise) Taxes

TABLE 25A—TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, 1937-38 TO 2011-12—Concluded  
(Taxable volume in thousands)

Fiscal year	Diesel <sup>a</sup> (In gallons)	Alternative Fuels			
		LPG <sup>b</sup> (In gallons)	Alcohol <sup>c</sup> (In gallons)	Kerosene <sup>a</sup> (In gallons)	CNG <sup>d</sup> (In cubic feet)
1	2	3	4	5	6
1959-60 .....	280,157				
1958-59 .....	267,247				
1957-58 .....	246,711				
1956-57 .....	237,481				
1955-56 .....	226,448				
1954-55 .....	202,406				
1953-54 .....	183,043				
1952-53 .....	174,026				
1951-52 .....	150,683				
1950-51 .....	131,562				
1949-50 .....	103,791				
1948-49 .....	89,341				
1947-48 .....	79,245				
1946-47 .....	71,385				
1945-46 .....	62,946				
1944-45 .....	54,107				
1943-44 .....	46,798				
1942-43 .....	41,765				
1941-42 .....	36,705				
1940-41 .....	26,023				
1939-40 .....	17,549				
1938-39 .....	12,273				
1937-38 .....	8,803				

- a. Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.
- b. Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- c. Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- d. Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.
- e. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- f. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.



## Fuel (Excise) Taxes

TABLE 25B—DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-38 TO 2011-12—Concluded

Fiscal year	Diesel	Revenue <sup>a</sup> (In thousands)			Tax paid at reduced rate by transit districts <sup>c</sup> (In thousands)	International Fuel Tax Agreement <sup>d</sup> (IFTA) Tax Rate on January 1		
		Alternative Fuels		Total				
		Per Unit Basis	Flat Rate Basis <sup>b</sup>					
1	2	3	4	5	6	7		
1959-60 .....	\$19,743	\$1,094		\$20,837				
1958-59 .....	18,812			18,812				
1957-58 .....	17,454			17,454				
1956-57 .....	16,826			16,826				
1955-56 .....	16,018			16,018				
1954-55 .....	14,323			14,323				
1953-54 .....	12,873 <sup>h</sup>			12,873				
1952-53 .....	7,946			7,946				
1951-52 .....	6,885			6,885				
1950-51 .....	6,023			6,023				
1949-50 .....	4,764			4,764				
1948-49 .....	4,079			4,079				
1947-48 .....	3,595 <sup>h</sup>			3,595				
1946-47 .....	2,171			2,171				
1945-46 .....	1,918			1,918				
1944-45 .....	1,640			1,640				
1943-44 .....	1,417			1,417				
1942-43 .....	1,268			1,268				
1941-42 .....	1,117			1,117				
1940-41 .....	793			793				
1939-40 .....	537			537				
1938-39 .....	373			373				
1937-38 .....	268 <sup>h</sup>			268				

- a. Includes interest and penalties which amounted to \$381,000 during the 2011-12 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.
- c. These amounts are also included in columns 2, 3, and 5.
- d. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.
- e. Effective July 1, 2011, under the Fuel Tax Swap, the state sales and use tax rate on sales and purchases of diesel fuel increased by 1.87 percent. At the same time, the state excise tax on diesel fuel decreased to 13 cents per gallon, offsetting the increase in the sales and use tax rates; the interstate user tax rate decreased to 34.7 cents per gallon.
- f. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and state sales tax rate was imposed on fuel subject to the interstate user tax.
- g. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- h. This tax became effective July 1, 1937, at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax. Effective July 1, 1947, the tax rate on diesel fuel was increased to 4 1/2 cents per gallon. Effective July 1, 1953, the tax rate on diesel fuel was increased to 7 cents per gallon. Effective January 1, 1983, the tax rate was increased to 9 cents per gallon. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon; effective January 1, 1991, it was raised to 15 cents per gallon. Effective January 1, 1992, the tax rate increased to 16 cents per gallon; effective January 1, 1993, it rose to 17 cents per gallon; and, finally, effective January 1, 1994, it was raised to 18 cents per gallon.
- i. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- j. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.
- k. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.
- l. Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.
- m. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
- n. Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.

## Fuel (Excise) Taxes

**TABLE 26—UNDERGROUND STORAGE TANK MAINTENANCE FEE, CHILDHOOD LEAD POISONING PREVENTION FEE,  
AND OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEES REVENUE, 1989-90 TO 2011-12  
(In thousands of dollars)**

Fiscal year 1	Underground Storage Tank Maintenance Fee <sup>a</sup> 2	Childhood Lead Poisoning Prevention Fee <sup>b</sup> 3	Oil Spill Prevention and Administration Fee <sup>c</sup> and Oil Spill Response Fee <sup>d</sup> 4
2011-12 .....	\$316,898	\$20,070	\$28,380 <sup>e</sup>
2010-11 .....	332,346	19,830	24,760
2009-10 .....	289,174 <sup>e</sup>	27,852	25,325
2008-09 .....	224,158	18,755	26,853
2007-08 .....	243,649	35,544	27,945
2006-07 .....	251,095	9,309	28,070
2005-06 .....	241,567 <sup>e</sup>	9,970	28,763
2004-05 .....	217,985 <sup>e</sup>	11,904	27,559
2003-04 .....	211,574	13,339	33,198
2002-03 .....	206,767	19,679	20,824
2001-02 .....	202,118	13,987	19,663
2000-01 .....	184,218	11,716	21,257
1999-00 .....	190,153	13,701	18,389
1998-99 .....	189,136	15,134	20,708
1997-98 .....	179,705	10,665	24,104
1996-97 .....	144,493 <sup>e</sup>	11,963	23,108
1995-96 .....	117,217 <sup>e</sup>	11,528	19,726
1994-95 .....	91,531 <sup>e</sup>	11,855	19,794
1993-94 .....	84,159	11,726	19,994
1992-93 .....	83,106	11,200	20,749
1991-92 .....	88,850	835	23,120 <sup>f</sup>
1990-91 .....	18,732 <sup>e</sup>		64,648 <sup>f</sup>
1989-90 .....	13,997		

- a. Effective October 2, 1989, owners of certain permitted underground storage tanks containing petroleum are required to pay an annual maintenance fee.
- b. Starting in 1993, this fee is collected from the petroleum industry, the architectural coating industry, and facilities reporting releases of lead into ambient air in the state.
- c. Starting in 1991, this fee is collected from persons owning crude oil at the time that oil is received at a marine terminal by vessel; persons owning petroleum products at the time those products are received at a marine terminal by vessel from outside the state; and operators of pipelines. On January 1, 2012, the rate increased from \$.05 to \$.65 per barrel.
- d. This fee went into effect in 1991. It is collected from persons owing petroleum products at the time those products are received at a marine terminal, operators of pipelines, and operators of refineries.
- e. Beginning January 1, 1991, the \$200 per-tank annual maintenance fee was replaced with a quarterly fee of \$0.006 for each gallon of petroleum placed in an underground storage tank. Beginning January 1, 1995, the fee increased to \$0.007 per gallon. Starting January 1, 1996, the rate increased to \$0.009 per gallon, and then to \$0.012 per gallon effective January 1, 1997. Effective January 1, 2005, the fee increased to \$0.013 per gallon. Effective January 1, 2006, the fee increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.020 per gallon.
- f. Includes oil spill response fee revenue. No additional oil spill response fee revenue has been collected since 1991-92 because the \$50 million Oil Spill Response Trust Fund is at maximum.



# Alcoholic Beverage Tax

**TABLE 27—BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS<sup>a</sup>,**  
**1932-35 TO 2010-12—Concluded**  
**(In thousands of dollars)**

Fiscal year 1	Beer 2	Wine			Champagne and sparkling wines 5	Distilled spirits 6	Total 7			
		Still wines		Over 14 percent alcohol 4						
		14 percent alcohol or less 3								
1955-60 .....	25,404 <sup>d</sup>	571	1,707	996 <sup>e</sup>	178,267 <sup>f</sup>	206,945				
1950-55 .....	17,432	411	1,516	493	78,536	98,388				
1945-50 .....	16,105	289	1,360	392	72,011	90,157				
1940-45 .....	11,516	351	1,217	268	62,806	76,158				
1935-40 .....	7,823	220 <sup>g</sup>	1,606 <sup>h</sup>	91 <sup>i</sup>	40,276 <sup>j</sup>	50,016				
1932-35 <sup>k</sup> .....	2,397	—	479 <sup>l</sup>	—	—	2,876				

- a. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.
- c. Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.
- d. Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.
- e. Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.
- f. Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.
- g. The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.
- h. Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.
- i. Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.
- j. The excise tax on distilled spirits was first imposed July 1, 1935, at a rate of 80 cents per gallon.
- k. The alcoholic beverage tax was first effective April 6, 1933, at a rate of 2 cents per gallon on beer and wine.
- l. Includes all types of wines. The tax rate was 2 cents per gallon on all wine, and the different types were not reported separately.

NOTE: Detail may not compute to total due to rounding.



## Alcoholic Beverage Tax

**TABLE 28—APPARENT CONSUMPTION<sup>a</sup> OF BEER, WINES, AND DISTILLED SPIRITS,  
BY FISCAL YEAR, 1935-40 TO 2011-12—Concluded  
(In thousands of gallons)**

Fiscal year	Beer <sup>b</sup>	Wine			Total wine consumption	Distilled spirits		
		Still wines		Champagne and sparkling wines				
		14 percent alcohol or less	Over 14 percent alcohol <sup>c</sup>					
1	2	3	4	5	6	7		
1955-60 .....	1,058,922	57,116	85,379	3,323	145,818	118,844		
1950-55 .....	883,960	41,124	75,809	1,928	118,861	98,170		
1945-50 .....	801,657	29,022	67,996	1,625	98,643	90,014		
1940-45 .....	573,369	35,000	61,130	1,009	97,139	78,507		
1935-40 .....	387,414	37,121	65,264	683	103,068	50,345		

a. Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.

b. Includes a relatively small amount of tax-exempt beer distributed to the armed forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state's excise tax when purchased from California suppliers.

c. Includes a relatively small amount for sparkling hard cider starting January 1995.

NOTE: Detail may not compute to total due to rounding.

# Alcoholic Beverage Tax

**TABLE 29—PER CAPITA CONSUMPTION<sup>a</sup> OF BEER, WINES, AND DISTILLED SPIRITS,  
BY FISCAL YEAR, 1935-36 TO 2011-12  
(Consumption in gallons)**

Fiscal year 1	Population <sup>b</sup> 2	Per capita consumption		
		Beer <sup>c</sup> 3	Wines 4	Distilled spirits 5
2011-12 .....	37,678,563	17.38	4.17	1.45
2010-11 .....	37,427,946 <sup>r</sup>	17.68 <sup>r</sup>	3.08 <sup>r</sup>	1.41
2009-10 .....	37,223,900	17.84	3.16	1.38
2008-09 .....	38,255,508	17.71	3.60	1.32
2007-08 .....	37,883,992	18.09	3.15	1.34
2006-07 .....	37,559,440	18.52	3.46	1.31
2005-06 .....	37,195,240	17.08	3.15	1.31
2004-05 .....	36,728,196	17.86	3.12	1.30
2003-04 .....	36,271,091	18.50	3.00	1.27
2002-03 .....	35,612,000	17.53	3.03	1.21
2001-02 .....	35,000,000	18.29	2.95	1.20
2000-01 .....	34,367,000	18.71	2.92	1.21
1999-00 .....	33,753,000	18.68	2.90	1.19
1998-99 .....	33,140,000	18.77	2.78	1.16
1997-98 .....	32,657,000	18.77	2.91	1.18
1996-97 .....	32,207,000	19.01	3.05	1.18
1995-96 .....	31,837,000	19.44	2.77	1.19
1994-95 .....	31,617,000	19.17	2.74	1.24
1993-94 .....	31,418,000	19.91	2.84	1.30
1992-93 .....	31,150,000	20.65	2.93	1.37
1991-92 .....	30,723,000	22.05	3.06	1.44
1990-91 .....	30,143,000	22.27	3.47	1.56
1989-90 .....	29,558,000	23.00	3.55	1.63
1988-89 .....	28,701,000	23.33	3.82	1.67
1987-88 .....	27,996,000	23.23	4.50	1.75
1986-87 .....	27,338,000	24.29	4.68	1.83
1985-86 .....	26,687,500	23.79	4.92	1.91
1984-85 .....	26,079,000	24.02	4.61	2.02
1983-84 .....	25,414,000	24.52	4.60	2.11
1982-83 .....	24,944,700	24.00	4.54	2.18
1981-82 .....	24,469,500	24.96	4.47	2.29
1980-81 .....	23,992,900	25.45	4.41	2.40
1979-80 .....	23,534,000	24.52	4.20	2.41
1978-79 .....	23,072,000	24.46	4.21	2.46
1977-78 .....	22,610,000	23.38	4.05	2.46
1976-77 .....	22,164,000	22.83	3.80	2.38
1975-76 .....	21,756,000	21.70	3.76	2.42
1974-75 .....	21,374,000	21.55	3.56	2.37
1973-74 .....	21,036,000	20.49	3.50	2.39
1972-73 .....	20,737,000	19.53	3.55	2.33
1971-72 .....	20,470,000	19.33	3.26	2.32
1970-71 .....	20,193,000	17.67	3.06	2.25
1969-70 .....	19,922,000	18.73	2.79	2.25
1968-69 .....	19,664,000	16.73	2.47	2.18
1967-68 .....	19,372,000	15.95	2.32	2.10
1966-67 .....	19,041,000	16.90	2.21	2.09
1965-66 .....	18,670,000	16.00	2.21	2.05
1964-65 .....	18,255,000	16.48	2.17	1.98
1963-64 .....	17,768,000	14.70	2.17	1.90
1962-63 .....	17,211,000	14.88	2.12	1.86
1961-62 .....	16,636,000	14.59	2.11	1.81
1960-61 .....	16,114,000	14.46	2.13	1.74
1955-56 .....	13,292,000	14.52	2.05	1.58
1950-51 .....	10,886,000	15.38	1.96	1.84
1945-46 .....	9,452,000	16.86	2.13	2.37
1940-41 .....	7,094,000	10.71	2.51	1.60
1935-36 .....	6,258,000	11.63	3.39	1.46

a. Based on taxable distributions compiled from monthly tax returns.

b. Population used is for January 1 of each fiscal year.

c. Includes tax-exempt beer sold to the armed forces; see Table 28 footnote b.

r. Revised.



## Cigarette Tax

**TABLE 30A—CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE,  
1959-60 TO 2011-12—Concluded**

- a. Net of refunds for tax indicia on cigarettes that become unfit for use (see column 5).
- b. A discount of .85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960, until August 1, 1967, the discount rate was 2 percent.
- c. Includes sales of indicia purchased on credit. Effective July 16, 1961, distributors have been able to purchase tax indicia on credit.
- d. From July 1, 2001, through September 9, 2001, the surtax rate on smokeless tobacco ranged from 131 percent for moist snuff to 490 percent for chewing tobacco. Effective September 10, 2001, the surtax rate on smokeless tobacco was lowered to 52.65 percent.
- e. Effective January 1, 1999, the overall tax rate on cigarettes was increased from 37 cents to 87 cents per pack under voter-approved Proposition 10. The additional 50-cent-per-pack tax was imposed to raise funds for early childhood development programs. Excludes \$87,978,766 in 1998-99 from the floor stocks taxes for both cigarettes and other tobacco products levied on January 1, 1999.
- f. From July 1, 1998, through December 31, 1998, the surtax rate was 26.17 percent for other tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for other tobacco products. The new surtax is equivalent (in terms of the wholesale costs of other tobacco products) to a 50-cent-per-pack tax on cigarettes.
- g. Effective January 1, 1994, the overall tax rate on cigarettes was increased from 35 cents to 37 cents per pack. The additional 2-cent-per-pack tax was imposed to raise funds for breast cancer research and education.
- h. Effective January 1, 1989, an additional 25-cent-per-pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on other tobacco products. Excludes \$57,927,856 in 1988-89 and \$595,000 in 1989-90 from the floor stocks tax levied on January 1, 1989.
- i. Effective August 1, 1967, the tax rate was increased from 3 cents to 7 cents per pack. On October 1, 1967, the rate was further increased to 10 cents per pack, with the stipulation that 30 percent of the tax be allocated to cities and counties. Includes \$6,515,209 from the 4-cent-per-pack floor stocks tax levied on August 1, 1967; and \$4,889,485 from the 3-cent-per-pack floor stocks tax imposed October 1, 1967.
- j. Refunds made for distributors' discounts in the 1960-61 fiscal year on purchases made in the 1959-60 fiscal year have been deducted. These refunds amounted to \$324,000.
- k. Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.
- l. Includes \$2,673,048 from the 3-cent-per-pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia. During July and August of 1959, the tax was collected by invoice and no discount was allowed on these collections of \$8,123,700, nor on the \$2,673,048 tax on floor stocks.

## Cigarette Tax

TABLE 30B—CIGARETTE DISTRIBUTIONS AND PER CAPITA CONSUMPTION, 1959-60 TO 2011-12

Fiscal year	Reported distributions (Millions of packages)			Apparent per capita consumption <sup>a</sup> (In packages)
	Total	Tax paid	Tax exempt	
	1	2	3	4
2011-12 .....	972	951	21	25.8
2010-11 .....	989	961	28	26.4
2009-10 .....	1,002	972	30	26.9
2008-09 .....	1,090	1,058	32	28.5
2007-08 .....	1,131	1,107	24	29.9
2006-07 .....	1,177	1,158	20	31.3
2005-06 .....	1,209	1,190	19	32.5
2004-05 .....	1,224	1,187	37	33.3
2003-04 .....	1,234	1,184	50	34.0
2002-03 .....	1,227	1,196	31	34.5
2001-02 .....	1,271	1,237	34	36.3
2000-01 .....	1,324	1,288	37	38.5
1999-00 .....	1,390	1,353	38	41.2
1998-99 .....	1,568	1,523	45	47.3
1997-98 .....	1,717	1,668	48	52.6
1996-97 .....	1,777	1,716	61	55.2
1995-96 .....	1,811	1,742	69	56.9
1994-95 .....	1,871	1,791	80	59.2
1993-94 .....	1,903	1,824	79	60.6
1992-93 .....	2,010	1,923	86	64.5
1991-92 .....	2,144	2,050	94	69.8
1990-91 .....	2,196	2,102	93	72.8
1989-90 .....	2,311	2,219	92	78.2
1988-89 .....	2,431	2,353	78	84.7
1987-88 .....	2,657	2,570	87	94.9
1986-87 .....	2,690	2,595	95	98.4
1985-86 .....	2,730	2,632	98	102.3
1984-85 .....	2,781	2,673	108	106.7
1983-84 .....	2,792	2,675	117	109.9
1982-83 .....	2,889	2,761	128	115.8
1981-82 .....	2,947	2,811	136	120.4
1980-81 .....	2,966	2,825	141	123.6
1979-80 .....	2,892	2,744	148	122.9
1978-79 .....	2,887	2,730	157	125.1
1977-78 .....	2,940	2,774	166	130.0
1976-77 .....	2,900	2,728	172	130.9
1975-76 .....	2,909	2,722	187	133.7
1974-75 .....	2,857	2,664	193	133.7
1973-74 .....	2,827	2,620	207	134.4
1972-73 .....	2,762	2,553	209	133.2
1971-72 .....	2,720	2,505	215	132.9
1970-71 .....	2,635	2,424	211	130.5
1969-70 .....	2,594	2,393	201	130.2
1968-69 .....	2,616	2,409	207	133.0
1967-68 .....	2,596	2,383	213	134.0
1966-67 .....	2,737	2,573	164	143.8
1965-66 .....	2,706	2,547	159	144.9
1964-65 .....	2,679	2,534	145	146.7
1963-64 .....	2,564	2,433	131	144.3
1962-63 .....	2,545	2,409	136	147.9
1961-62 .....	2,450	2,320	130	147.3
1960-61 .....	2,382	2,258	124	147.8
1959-60 .....	2,190	2,085	105	139.7

a. Based on reported distributions and latest estimate of January 1 population for each fiscal year.

NOTE: Detail may not compute to total due to rounding.

# Insurance Tax

**TABLE 31—2011 TAXABLE INSURANCE PREMIUMS  
AND TOTAL TAXES ASSESSED IN 2012, BY COMPANY**

Name of company 1	Taxable premiums (In thousands) 2	Total tax assessed 3
<b>FIRE AND CASUALTY INSURERS</b>		
AAA Northern California, Nevada & Utah Insurance Exchange .....	\$1,882,502	\$44,238,791
Access Insurance Company .....	195,973	4,605,376
Ace American Insurance Company .....	431,247	10,134,311
Allstate Indemnity Company .....	1,292,247	30,367,803
Allstate Insurance Company .....	1,123,862	26,410,762
AMCO Insurance Company .....	676,799	15,904,787
American Security Insurance Company .....	194,438	4,569,282
Arch Insurance Company .....	202,171	4,751,016
California Capital Insurance Company .....	249,588	5,865,318
Chartis Property Casualty Company .....	231,413	5,438,207
Coast National Insurance Company .....	408,810	9,607,029
Continental Casualty Company .....	375,852	8,832,514
Cypress Insurance Company .....	192,029	4,512,686
The Doctors' Company, an Interinsurance Exchange .....	203,066	4,772,056
Employers Compensation Insurance Company .....	236,842	5,565,777
Everest National Insurance Company .....	249,267	5,857,773
Factory Mutual Insurance Company .....	302,668	7,112,692
Farmers Insurance Exchange .....	922,663	21,682,576
Federal Insurance Company .....	907,779	21,332,798
Financial Indemnity Company .....	203,231	4,775,939
Fire Insurance Exchange .....	833,588	19,589,325
Fireman's Fund Insurance Company .....	335,664	7,888,092
GEICO General Insurance Company .....	500,088	11,752,068
GEICO Indemnity Company .....	210,711	4,951,712
Golden Eagle Insurance Corporation .....	223,625	5,255,178
Government Employees Insurance Company .....	206,770	4,859,091
Hartford Casualty Insurance Company .....	354,851	8,338,999
Hartford Fire Insurance Company .....	226,935	5,332,966
Hartford Underwriters Insurance Company .....	336,644	7,911,123
IDS Property Casualty Insurance Company .....	228,912	5,379,432
Infinity Insurance Company .....	550,795	12,943,687
The Insurance Company of the State of Pennsylvania .....	196,694	4,622,298
Insurance Company of The West .....	231,236	5,434,049
Interinsurance Exchange of the Automobile Club .....	1,881,752	44,221,174
Liberty Mutual Fire Insurance Company .....	599,415	14,086,254
Liberty Mutual Insurance Company .....	347,200	8,293,589
Mercury Casualty Company .....	614,961	14,451,590
Mercury Insurance Company .....	1,235,357	29,030,888
Mid-Century Insurance Company .....	1,786,275	41,977,464
National Union Fire Insurance Company of Pittsburgh, PA .....	879,634	20,671,408
Nationwide Mutual Insurance Company .....	263,094	6,182,704
Newport Insurance Company .....	343,826	8,079,900
Philadelphia Indemnity Insurance Company .....	293,054	6,886,767
Progressive Choice Insurance Company .....	452,156	10,625,671
Progressive West Insurance Company .....	269,980	6,344,534
Safeco Insurance Company of America .....	559,460	13,147,307
The Standard Fire Insurance Company .....	218,691	5,139,246
Star Insurance Company .....	218,915	5,144,506
State Compensation Insurance Fund .....	913,108	21,458,028
State Farm General Insurance Company .....	2,110,519	49,597,205
State Farm Mutual Automobile Insurance Company .....	2,723,658	64,005,955
Travelers Commercial Insurance Company .....	198,929	4,674,828
Travelers Property Casualty Company of America .....	1,139,663	26,782,082
Truck Insurance Exchange .....	356,511	8,378,012
21st Century Insurance Company .....	593,441	13,945,856
United Services Automobile Association .....	505,255	11,873,500
USAA Casualty Insurance Company .....	506,576	11,904,545
Wawanesa General Insurance Company .....	291,166	6,842,394
Zenith Insurance Company .....	247,350	5,812,737
Zurich American Insurance Company .....	637,354	15,386,563
722 other fire and casualty insurers <sup>a</sup> .....	17,092,312	404,341,428
<b>Totals for fire and casualty insurers .....</b>	<b>\$52,198,572</b>	<b>\$1,229,881,648</b>

a. Each having a total tax of less than \$4,500,000. In addition, there were 138 fire and casualty insurers that reported no tax liability.

# Insurance Tax

**TABLE 31—2011 TAXABLE INSURANCE PREMIUMS  
AND TOTAL TAXES ASSESSED IN 2012, BY COMPANY—Concluded**

Name of company 1	Taxable premiums (In thousands) 2	Total tax assessed 3
<b>LIFE INSURERS</b>		
AAA Life Insurance Company .....	\$150,942	\$3,456,632
Aetna Life Insurance Company .....	1,729,855	40,642,525
Allianz Life Insurance Company of North America .....	217,100	3,831,897
American Family Life Assurance Company of Columbus .....	340,624	8,004,661
American Fidelity Assurance Company .....	120,310	2,811,522
American General Life Insurance Company .....	451,837	10,529,954
Anthem Blue Cross Life & Health Insurance Company .....	4,532,632	106,516,841
Aviva Life & Annuity Company .....	179,646	4,152,502
AXA Equitable Life Insurance Company .....	325,819	7,714,279
Blue Shield of California Life & Health Insurance Company .....	1,404,707	33,010,613
Colonial Life & Accident Insurance Company .....	126,559	2,974,137
Connecticut General Life Insurance Company .....	905,656	21,274,590
Farmers New World Life Insurance Company .....	260,417	6,100,786
Genworth Life & Annuity Insurance Company .....	192,198	4,463,783
Genworth Life Insurance Company .....	300,347	7,006,139
The Guardian Life Insurance Company of America .....	513,096	11,967,096
Hartford Life & Accident Insurance Company .....	283,033	6,651,269
Hartford Life & Annuity Insurance Company .....	185,027	4,348,126
Health Net Life Insurance Company .....	871,588	20,482,311
John Hancock Life Insurance Company (U.S.A.) .....	690,506	15,818,118
Kaiser Permanente Insurance Company .....	163,644	3,845,623
Liberty Life Assurance Company of Boston .....	184,846	4,330,917
Life Insurance Company of North America .....	351,658	8,263,974
Lincoln Benefit Life Company .....	248,267	5,814,345
The Lincoln National Life Insurance Company .....	840,991	19,703,948
Massachusetts Mutual Life Insurance Company .....	437,606	9,189,397
Metlife Investors USA Insurance Company .....	352,457	7,655,715
Metropolitan Life Insurance Company .....	1,518,909	34,761,519
Minnesota Life Insurance Company .....	200,758	4,658,531
Nationwide Life Insurance Company .....	167,298	3,719,832
New York Life Insurance & Annuity Corporation .....	548,905	10,913,224
New York Life Insurance Company .....	905,717	20,937,735
The Northwestern Mutual Life Insurance Company .....	728,147	16,323,604
Pacific Life Insurance Company .....	571,508	10,629,959
Primerica Life Insurance Company .....	297,431	6,989,630
Principal Life Insurance Company .....	367,801	8,393,250
Protective Life Insurance Company .....	172,136	4,044,651
Pruco Life Insurance Company .....	298,462	7,011,727
The Prudential Insurance Company of America .....	700,658	12,281,463
Reliance Standard Life Insurance Company .....	118,766	2,790,990
Reliastar Life Insurance Company .....	291,192	6,810,264
Riversource Life Insurance Company .....	153,353	3,535,911
Security Life of Denver Insurance Company .....	140,430	3,286,670
Standard Insurance Company .....	330,912	7,766,823
State Farm Life Insurance Company .....	363,459	8,540,414
Sun Life Assurance Company of Canada .....	233,563	5,480,677
Transamerica Life Insurance Company .....	489,004	11,344,540
Union Security Insurance Company .....	106,980	2,514,028
United of Omaha Life Insurance Company .....	251,988	4,596,302
Unitedhealthcare Insurance Company .....	1,314,628	30,893,761
Unum Life Insurance Company of America .....	373,911	8,786,906
348 other life insurers <sup>b</sup> .....	5,569,524	114,811,518
Totals for life insurers .....	\$32,576,808	\$745,414,324 <sup>c</sup>
Totals for fire and casualty insurers .....	52,198,572	1,229,881,648 <sup>c</sup>
Totals for title insurers <sup>d</sup> .....	347,997	11,187,568 <sup>c</sup>
Totals for all insurers .....	\$85,123,377	\$1,986,483,540

b. Each having a total tax of less than \$2,500,000. In addition, there were 33 life insurers that reported no tax liability.

c. Retaliatory taxes of \$3,215,453 for fire and casualty insurers, \$1,763,180 for life insurers, and \$3,009,639 for title insurers have been included in the assessments by company.

d. Includes 14 insurers. In addition, there were nine title insurers that reported no tax liability.

NOTE: Detail may not compute to total due to rounding.

# Insurance Tax

**TABLE 32—SUMMARY OF INSURANCE TAXES ASSESSED<sup>a</sup> IN 2011 AND 2012 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER**

Type of insurer	Assessments on 2010 business		Assessments on 2011 business		Percent change in assessments
	Number	Amount	Number	Amount	
1	2	3	4	5	6
Fire and Casualty .....	1,033	\$1,197,603,368	1,038	\$1,229,881,648	2.7
Life .....	498	714,509,217	487	745,414,324	4.3
Title .....	26	11,044,342	22	11,187,568	1.3
Subtotals .....	1,557 <sup>b</sup>	\$1,923,156,927 <sup>b</sup>	1,547 <sup>c</sup>	\$1,986,483,540 <sup>c</sup>	3.3
Ocean Marine .....	565 <sup>d</sup>	1,157,445	564 <sup>e</sup>	1,003,341	-13.3
Totals .....	2,122	\$1,924,314,372	2,111	\$1,987,486,881	3.3
Adjustments:					
Deficiency assessments .....	42 <sup>f</sup>	15,603,065 <sup>f</sup>	60 <sup>g</sup>	3,203,286 <sup>g</sup>	—
Refunds and cancellations .....	31 <sup>h</sup>	5,532,378 <sup>h</sup>	18 <sup>i</sup>	1,832,902 <sup>i</sup>	—
Net adjustments .....	73	10,070,687	78	1,370,384	—
Grand Totals .....	2,195	\$1,934,385,059	2,189	\$1,988,857,265	2.8

a. Includes self-assessments and board assessments against companies licensed to write insurance on California risks.

b. Includes 178 retaliatory tax assessments totaling \$8,550,270 and 194 nil assessments.

c. Includes 175 retaliatory tax assessments totaling \$7,988,272 and 174 nil assessments.

d. Includes 475 nil assessments.

e. Includes 476 nil assessments.

f. Includes 5 initial assessments for prior years totaling \$199,486.

g. Includes 16 initial assessments for prior years totaling \$1,054,724.

h. Includes two petition cancellations for \$99,703 pertaining to the use of estimates and one petition cancellation for \$36,981 involved cash-basis reporting. Also included are five refunds for \$3,220,155 pertaining to low income housing credits; three refunds for \$681,308 involved the computation of taxable annuities; four refunds for \$3,571 pertained to relief from penalties which were previously paid; three refunds for \$75,434 involved returned premiums; two refunds for \$746 resulted from retaliatory refunds for tax or ocean marine computation errors; three refunds for \$195,897 pertained to overpayments of amounts due; four refunds or \$165,673 involved cash-basis reporting; one refund for \$1,037,338 resulted from a clerical error that had an insurance tax payment being sent to California instead of Florida; and three refunds for \$16,572 involved other clerical errors.

i. Includes one petition cancellation for \$858,326 involving cash-basis reporting. Also included are one refund for \$602 pertaining to low income housing credits; three refunds for \$106,605 involved the computation of taxable annuities; five refunds for \$77,988 pertained to return premiums; two refunds for \$763,952 resulted from retaliatory tax computation errors; one refund for \$11,826 involved insurance tax that should have been reported and paid to another state; three refunds for \$13,507 pertained to overpayments of amounts due; and two refunds for \$96 involved clerical errors.



# Insurance Tax

**TABLE 33—INSURANCE TAX ASSESSMENTS<sup>a</sup> AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911 TO 2012—Continued**

Year of assessment 1	Number of assessments <sup>b</sup> 2	Gross premiums tax rate (Percent) 3	Taxes assessed on premiums <sup>c</sup> 4	Local property tax credits allowed 5	Taxes assessed on underwriting profits: ocean marine <sup>d</sup> 6	Total taxes assessed 7
1	2	3	4	5	6	7
1960 .....	736	2.35	\$65,169,948	\$3,341,844	\$20,307	\$61,848,411
1959 .....	711	2.35	58,377,347	3,153,605	13,601	55,237,343
1958 .....	716	2.35	53,461,244	2,714,160	19,843	50,766,927
1957 .....	728 <sup>k</sup>	2.35	48,365,723	2,278,623	54,234	46,141,334
1956 .....	828	2.35	44,476,726	2,026,931	83,296	42,533,091
1955 .....	809	2.35	40,810,154	1,781,071	75,118	39,104,201
1954 .....	803	2.35	40,040,521	1,601,342	61,743	38,500,922
1953 .....	796	2.35	35,634,480	1,393,689	83,909	34,324,700
1952 .....	782	2.35	30,384,576 <sup>l</sup>	1,331,108	123,333	29,176,801
1951 .....	781	2.35	26,404,608	1,266,639	144,753	25,282,722
1950 .....	783	2.35	24,045,733	1,099,147	96,719	23,043,305
1949 .....	769	2.35	23,689,427	915,103	75,616	22,849,940
1948 .....	755	2.35 <sup>m</sup>	21,045,450	770,733	69,962	20,344,679
1947 .....	747	2.40 <sup>m</sup>	17,947,419	742,767	99,247	17,303,899
1946 .....	736	2.45 <sup>m</sup>	15,006,118	650,649	112,839	14,468,308
1945 .....	669	2.50 <sup>m</sup>	14,280,911	798,892	17,528	13,499,547
1944 .....	649	2.55 <sup>m</sup>	12,448,604	1,040,342	12,293	11,420,555
1943 .....	644	2.60	10,705,855	1,187,720	8,862	9,526,997
1942 .....	722	2.60	10,910,696	1,327,026	58,012	9,641,682
1941 .....	716	2.60	9,765,166	1,423,682	42,312	8,383,796
1940 .....	721	2.60	9,337,235	1,485,265	15,232	7,867,202
1939 .....	711	2.60	9,178,000	1,522,282	8,451	7,664,169
1938 .....	648	2.60	9,152,539	1,701,221	8,203	7,459,521
1937 .....	648	2.60	8,419,953	2,101,365	12,525	6,331,113
1936 .....	677	2.60	8,339,449	1,585,835	14,859	6,768,473
1935 .....	691	2.60	7,426,551	802,800	15,055	6,638,806
1934 .....	618	2.60	6,038,675	658,425	23,420	5,403,670
1933 .....	613	2.60	6,444,305	551,582	22,233	5,914,956
1932 .....	600	2.60	7,265,420	628,330	16,414	6,653,504
1931 .....	606	2.60	7,675,738	701,657	10,051	6,984,132
1930 .....	642	2.60	7,562,017	531,820		7,030,197
1929 .....	596	2.60	7,043,079	533,006		6,510,073
1928 .....	557	2.60	6,656,275	463,857		6,192,418
1927 .....	519	2.60	6,257,109	775,429		5,481,680
1926 .....	520	2.60	5,624,943	727,043		4,897,900
1925 .....	487	2.60	5,013,263	672,891		4,340,372
1924 .....	433	2.60	4,678,225	283,415		4,394,810
1923 .....	402	2.60	3,886,015	244,610		3,641,405
1922 .....	402	2.60	3,389,065	143,395		3,245,670
1921 .....	405	2.60	3,204,242	116,311		3,087,931
1920 .....	355	2.00	1,936,937	73,812		1,863,125
1919 .....	335	2.00	1,602,908	54,581		1,548,327
1918 .....	330	2.00	1,406,225	51,621		1,354,604
1917 .....	328	2.00	1,201,601	48,750		1,152,851
1916 .....	316	2.00	1,109,342	44,070		1,065,272
1915 .....	315	2.00	1,062,569	40,113		1,022,456
1914 .....	319	1.75	856,999	40,902		816,097
1913 .....	313	1.75	803,618	40,914		762,704
1912 .....	285	1.50	637,964	35,759		602,205
1911 .....	258	1.50 <sup>n</sup>	532,375 <sup>n</sup>	12,160		520,215

For footnotes, see page A-65.

## Insurance Tax

**TABLE 33—INSURANCE TAX ASSESSMENTS<sup>a</sup> AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911 TO 2012—Concluded**

- a. Includes self-assessments and Board assessments against companies licensed to write insurance on California risks.
- b. Includes only annual premiums tax assessments showing tax liability and ocean marine assessments.
- c. Includes retaliatory assessments (except for the period from 1945, when the retaliatory tax law was repealed, through 1959 when the law was reestablished), penalties for late or nonfiling of returns, and adjustments of prior year taxes.
- d. Includes penalties for late filing or nonfiling of returns. By constitutional amendment adopted in 1930, ocean marine insurance was removed from the scope of the gross premiums tax and subjected to 5 percent tax on underwriting profits.
- e. Defined in footnote b. In addition, there were 175 retaliatory tax assessments and 650 returns that showed no tax liability of which 174 were for life, fire and casualty, and title insurers and 476 for ocean marine insurers.
- f. Refunds granted as a result of court judgements on "Mini-Met" type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on "Mini-Met" type assessments amounting to \$33,204,784 in 1994 were also deducted.
- g. Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under "Mini-Met" type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.
- h. Refunds granted by court decision in the amount of \$31,299,011 for the principal office deduction for the year 1976 have been deducted.
- i. This tax credit on the home or principal office in California was eliminated by Proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.
- j. Excludes \$22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.
- k. Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956 there were 93 such companies.
- l. Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the Board.
- m. The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company's 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices were eligible for offset.
- n. The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910.

## Resources Surcharges

**TABLE 34—ENERGY RESOURCES SURCHARGE AND NATURAL GAS SURCHARGE REVENUE, 1974-75 TO 2011-12**  
**(In thousands of dollars)**

Fiscal year	Electrical Energy Tax	Natural Gas Surcharge
1	2	3
2011-12 .....	\$74,163 <sup>a</sup>	\$646,308
2010-11 .....	56,915	597,161
2009-10 .....	53,300	532,303
2008-09 .....	57,049	448,137
2007-08 .....	57,040	400,030
2006-07 .....	56,357	440,430
2005-06 .....	51,638	346,172
2004-05 .....	64,427 <sup>a</sup>	301,376
2003-04 .....	58,173 <sup>a</sup>	262,614
2002-03 .....	46,086	227,945
2001-02 .....	44,853	179,107
2000-01 .....	47,931 <sup>b</sup>	30,511 <sup>c</sup>
1999-00 .....	45,539	
1998-99 .....	43,191	
1997-98 .....	41,454	
1996-97 .....	42,542	
1995-96 .....	42,588	
1994-95 .....	41,296	
1993-94 .....	40,706	
1992-93 .....	41,349	
1991-92 .....	39,863	
1990-91 .....	40,246	
1989-90 .....	39,358	
1988-89 .....	38,086	
1987-88 .....	36,942	
1986-87 .....	35,142	
1985-86 .....	34,824	
1984-85 .....	34,432	
1983-84 .....	32,131	
1982-83 .....	30,729	
1981-82 .....	30,994 <sup>d</sup>	
1980-81 .....	23,817 <sup>e</sup>	
1979-80 .....	19,022 <sup>f</sup>	
1978-79 .....	18,066 <sup>g</sup>	
1977-78 .....	17,670 <sup>h</sup>	
1976-77 .....	13,989	
1975-76 .....	13,250	
1974-75 .....	1,885 <sup>i</sup>	

- a. Effective January 1, 2004, the tax rate was increased to \$0.0003 per kilowatt hour. Effective January 1, 2005, the rate was reduced to \$0.00022 per kilowatt hour from \$0.0003.
- Effective January 1, 2011, the rate was increased to \$0.00029 per kilowatt hour from \$0.00022 per kilowatt hour.
- b. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- c. This tax became effective January 1, 2001, on natural gas used by customers of a public utility gas corporation or interstate pipeline. The tax rate varies depending on the utility's service area and program costs.
- d. Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum then allowed under the law.
- e. Effective September 1, 1980, the tax rate was increased to \$0.00016 per kilowatt hour from \$0.00015. Effective March 1, 1981, the rate was increased to \$0.00019.
- f. Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.
- g. Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.
- h. Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies and used in California became subject to the surcharge.
- i. This tax became effective January 1, 1975, at a rate of \$0.0001 per kilowatt hour on the consumption of electrical energy in California.

## Telephone Taxes

**TABLE 35—EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL  
TELEPHONE SERVICE TAX REVENUE, 1977-78 TO 2011-12**  
(In thousands of dollars)

Fiscal year	Emergency telephone users surcharge <sup>a</sup>	Universal telephone service tax <sup>b</sup>
1	2	3
2011-12 .....	\$83,313	—
2010-11 .....	86,507	—
2009-10 .....	90,349	—
2008-09 .....	107,795 <sup>c</sup>	—
2007-08 .....	103,748	—
2006-07 .....	112,154 <sup>d</sup>	—
2005-06 .....	130,911	—
2004-05 .....	128,463 <sup>e</sup>	—
2003-04 .....	136,124	—
2002-03 .....	131,239	—
2001-02 .....	125,381	—
2000-01 .....	121,640 <sup>f</sup>	—
1999-00 .....	104,237	—
1998-99 .....	93,964	—
1997-98 .....	90,842	—
1996-97 .....	81,477	—
1995-96 .....	73,080	—
1994-95 .....	74,645 <sup>g</sup>	—
1993-94 .....	70,889	—
1992-93 .....	67,445	—
1991-92 .....	69,910	—
1990-91 .....	64,725	—
1989-90 .....	52,110 <sup>h</sup>	—
1988-89 .....	41,588	—
1987-88 .....	40,529	\$11,702 <sup>i</sup>
1986-87 .....	40,985	42,627 <sup>j</sup>
1985-86 .....	34,437	83,707
1984-85 .....	30,178	57,637
1983-84 .....	25,356	
1982-83 .....	23,057	
1981-82 .....	20,052	
1980-81 .....	15,759	
1979-80 .....	15,142	
1978-79 .....	14,069	
1977-78 .....	8,747	

- a. This tax became effective July 1, 1977, at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.
- b. This tax became effective July 1, 1984, at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.
- c. Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the "911" emergency system.
- d. Effective November 1, 2006, the tax rate was reduced to 0.50 percent.
- e. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.
- f. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- g. Effective November 1, 1994, the tax rate was increased to 0.72 percent.
- h. Effective November 1, 1989, the tax rate was increased to 0.69 percent.
- i. Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- j. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.

## Other Taxes and Fees

**TABLE 36A—HAZARDOUS SUBSTANCES TAX, INTEGRATED WASTE MANAGEMENT FEE,  
CALIFORNIA TIRE FEE, OCCUPATIONAL LEAD POISONING PREVENTION FEE,  
AND MARINE INVASIVE SPECIES FEE REVENUE, 1981-82 TO 2011-12**  
(In thousands of dollars)

Fiscal year 1	Hazardous Substances Tax <sup>a</sup> 2	Integrated Waste Management Fee <sup>b</sup> 3	California Tire Fee <sup>c</sup> 4	Occupational Lead Poisoning Prevention Fee <sup>d</sup> 5	Marine Invasive Species Fee <sup>e</sup> 6
2011-12 .....	\$75,045	\$40,790	\$48,992	\$3,154	\$4,364
2010-11 .....	71,008	42,295	47,908	3,080	4,970
2009-10 .....	76,399	41,910	45,536	3,641	4,304
2008-09 .....	79,091	48,556	46,863	3,399	3,964
2007-08 .....	76,533	54,680	55,027	3,299	2,722
2006-07 .....	67,850 <sup>f</sup>	57,609	58,509	3,132	2,786
2005-06 .....	66,208	61,171	59,955	3,086	3,001
2004-05 .....	65,314	56,479	47,651 <sup>g</sup>	2,990	3,522
2003-04 .....	64,371	56,287	33,181	2,701	1,894
2002-03 .....	66,789	54,979	31,898	2,598	1,140
2001-02 .....	68,543	51,438	31,485	2,950	2,350
2000-01 .....	58,696	50,277	14,658 <sup>g</sup>	2,823	2,621
1999-00 .....	52,279	46,318	4,979	2,435	1,502
1998-99 .....	49,279	47,683	5,096	2,726	
1997-98 .....	40,630	46,688	4,848	2,207	
1996-97 .....	47,540	45,205	4,270 <sup>h</sup>	2,323	
1995-96 .....	49,382	45,960	4,051	2,325	
1994-95 .....	51,662	46,615	3,591	2,452	
1993-94 .....	62,465	28,696	3,438	2,182	
1992-93 .....	72,306	47,989	3,464	1,586	
1991-92 .....	81,937	46,395	3,511		
1990-91 .....	81,953 <sup>i</sup>	49,801	2,309 <sup>j</sup>		
1989-90 .....	76,792 <sup>k</sup>	25,724			
1988-89 .....	67,857				
1987-88 .....	49,981				
1986-87 .....	40,690 <sup>l</sup>				
1985-86 .....	24,324				
1984-85 .....	24,791				
1983-84 .....	21,254				
1982-83 .....	16,065				
1981-82 .....	3,455 <sup>m</sup>				

- a. This tax includes hazardous waste activity fees, disposal fee, environmental fee, facility fee, and generator fee.
- b. This fee is jointly administered by the BOE and the Integrated Waste Management Board, and its successor, the Department of Resources Recycling and Recovery (CalRecycle). Until October 1, 1993, the fee was known as the Solid Waste Disposal Site Cleanup and Management fees.
- c. This fee is jointly administered by the BOE and the Integrated Waste Management Board, and its successor, CalRecycle.
- d. This fee is imposed on employers with 10 or more employees in industries with documented evidence of the potential for occupational lead poisoning.
- e. Effective January 1, 2000, this fee is collected from owners and operators of certain oceangoing vessels to fund programs to prevent the further introduction and spread of non-native aquatic nuisance species. Through December 31, 2003, it was known as the Ballast Water Management Fee.
- f. Effective January 1, 2007, imposition of the environmental fee was expanded to also include general partnerships, limited partnerships, limited liability partnerships, limited liability companies and sole proprietorships, as well as corporations. Until December 31, 2006, the fee applied only to corporations.
- g. Effective January 1, 2001, the tire recycling fee was replaced with the California Tire Fee and the rate increased to \$1.00 per tire from 25 cents per tire. The definition of "new" tire has been expanded to include a new tire sold with a new or used vehicle, including the spare. Effective January 1, 2005, the rate increased to \$1.75 from \$1.00 per tire.
- h. Effective January 1, 1997, the existing fee was replaced with a new fee imposed on the purchase of any new tire, regardless of whether an old tire is left for recycling.
- i. The hazardous substance (Superfund) tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.
- j. The tire recycling fee was charged for each tire left by a customer with a retail facility.
- k. Effective August 3, 1989, the BOE collects a series of activity fees, consisting of permit/variance fees, waste classification fees, and other activity fees. The environmental fee also went into effect August 3, 1989, and is imposed on certain businesses and other organizations in industry groups that use, generate, store, or conduct activities relating to hazardous materials.
- l. The annual facility fee went into effect July 1, 1986, and is imposed upon operators of specified hazardous waste storage, treatment, and disposal facilities. The generator fee also became effective July 1, 1986, and is imposed on generators of hazardous waste who generate volumes of hazardous waste at an individual site and do not own or operate a hazardous waste facility at the same site.
- m. Administration of the hazardous waste control tax was transferred to the BOE from the Department of Health Services effective September 24, 1981. The hazardous substance (Superfund) tax became effective September 24, 1981, and was imposed on the generators of hazardous waste who dispose of it in California.

## Other Taxes and Fees

**TABLE 36B—WATER RIGHTS FEE AND ELECTRONIC WASTE RECYCLING FEE REVENUE, 2003-04 TO 2011-12**  
 (In thousands of dollars)

Fiscal year 1	Water Rights Fee <sup>a</sup> 2	Electronic Waste Recycling Fee <sup>b</sup> 3
2011-12 .....	\$13,153	\$110,255
2010-11 .....	8,124	156,283
2009-10 .....	6,500	175,811
2008-09 .....	8,254	108,044
2007-08 .....	7,853	80,394
2006-07 .....	7,719	79,344
2005-06 .....	7,793	78,321
2004-05 .....	6,967	30,806
2003-04 .....	6,804	

a. Effective January 1, 2004, this fee is collected from water rights owners.

b. Effective January 1, 2005, retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs).

## Other Taxes and Fees

**TABLE 37A— EWASTE FEE COLLECTIONS<sup>a</sup>, 2005-06 TO 2011-12**

Fiscal year	Video Display Size			Total
	Small 4 inches to 15 inches	Medium 15 inches to 35 inches	Large More than 35 inches	
1	2	3	4	5
2011-12 .....	\$31,292,477	\$52,653,451	\$19,583,280	\$103,529,208
2010-11 .....	29,977,643 <sup>b</sup>	79,128,936 <sup>b</sup>	32,368,402 <sup>b</sup>	141,472,981
2009-10 .....	24,677,618	101,356,800	38,784,233	164,818,651
2008-09 .....	16,083,237 <sup>c</sup>	71,890,515 <sup>c</sup>	26,075,305 <sup>c</sup>	114,049,057
2007-08 .....	16,690,948	50,233,251	12,826,021	79,750,220
2006-07 .....	15,421,342	56,505,122	11,211,407	83,137,871
2005-06 .....	15,213,945 <sup>d</sup>	59,411,385 <sup>d</sup>	6,071,837 <sup>d</sup>	80,697,167

a. Effective January 1, 2005 retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs). This revenue includes self-assessments from returns for sales and leases during the year; and, therefore, differs from the figures in Table 36B which are on a modified accrual basis.

b. Effective January 1, 2011, the fee was decreased from \$8 to \$6 for small CEDs, from \$16 to \$8 for medium CEDs, and from \$25 to \$10 for large CEDs.

c. Effective January 1, 2009, the fee was increased from \$6 to \$8 for small CEDs, from \$8 to \$16 for medium CEDs, and from \$10 to \$25 for large CEDs.

d. The eWaste recycling fee was first effective January 1, 2005, at the rate of \$6 per unit for small CEDs, \$8 per unit for medium CEDs, and \$10 per unit for large CEDs. The fee is based on the viewable size of the video display, measured diagonally.

**TABLE 37B— REPORTED CONSUMPTION OF COVERED ELECTRONIC DEVICES<sup>a</sup>, 2005-06 TO 2011-12**

Fiscal year	Video Display Size			Total
	Small 4 inches to 15 inches	Medium 15 inches to 35 inches	Large More than 35 inches	
1	2	3	4	5
2011-12 .....	5,215,278	6,581,546	1,958,289	13,755,113
2010-11 .....	4,267,224	6,450,135	1,793,219	12,510,578
2009-10 .....	3,084,771	6,334,853	1,551,431	10,971,055
2008-09 .....	2,326,049	6,069,591	1,537,113	9,932,753
2007-08 .....	2,781,824	6,279,214	1,282,589	10,343,627
2006-07 .....	2,570,202	7,063,234	1,121,213	10,754,649
2005-06 .....	2,535,620	7,426,466	607,139	10,569,225

a. Figures in this table represent taxable sales and leases compiled from monthly returns. The fee is based on the viewable size of the video display, measured diagonally.